

FULL AND COMPLETE STATEMENT

OF THE

Forgeries and Frauds

OF

H. S. TIBBEY,

*Late Secretary of the Dupont Street Commission and Board of Public Works
for Widening Dupont Street and Opening Montgomery Avenue.*

PREPARED BY I. W. LEES, CAPTAIN DETECTIVE POLICE

AND H. S. HEALEY, CLERK OF DETECTIVE DEPARTMENT.

Published by order of the Dupont Street Commission and
Board of Public Works.

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PREFACE.

To briefly recite the object of this volume, and the causes which led to its publication, it is necessary to explain that the frauds of H. S. Tibbey, in the disbursement of the Dupont Street Fund, were first brought to my notice by the Mayor, on the 19th of March, Tibbey then being detained, not having been arrested.

The examination of H. S. Tibbey before the Commissioners and his Attorneys was deemed necessary to ascertain, if possible, on whom the responsibility rested for the large amounts over paid on account of awards for lands taken and improvements taken or damaged. This developed the fact that something at least was wrong, though at the time the examination was made the Warrants only were referred to, nothing being said of the raised Certificates of Indebtedness, as they had not at that time come to light.

As the examination of the disbursements of the Commission proceeded, it was discovered that other frauds had been committed, aside from the duplicated Warrants, or Warrants for duplicate amounts, to pay awards; and as H. S. Tibbey, late Secretary of the Dupont Street Commission, had also been Secretary of the Board of Public Works, for the opening of Montgomery Avenue, it was thought peculations would be discovered in the disbursements on account of that Fund, and the result of an examination of the records of the receipts and

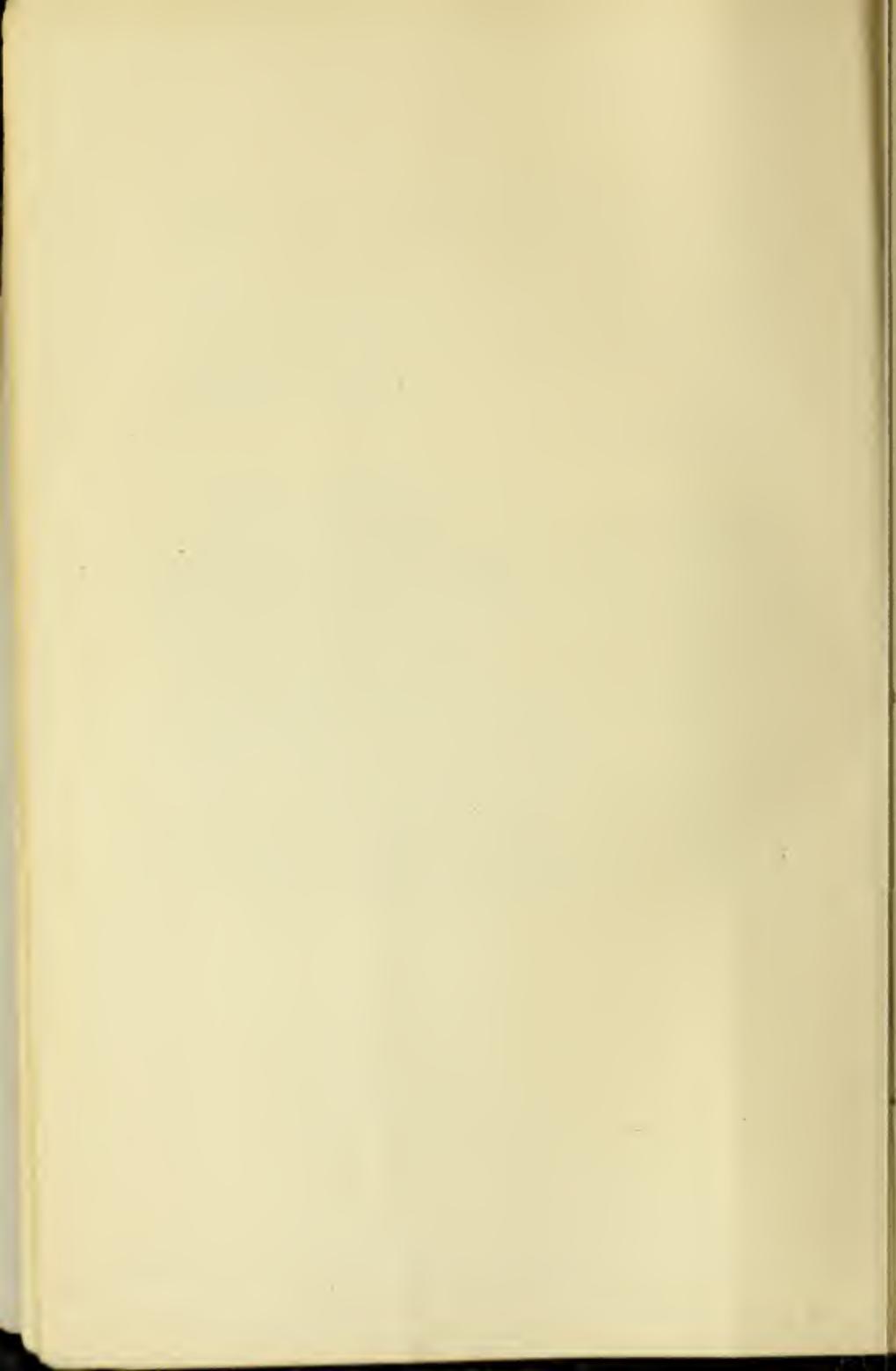
disbursements of the Board of Public Works for the opening of Montgomery Avenue disclosing great frauds, is herein stated.

The cash account of Tibbey with the Banking House of Belloc & Co. and the Swiss-American Bank is published to enable the prosecuting officers of the City and County of San Francisco and the public to see for themselves that the money stolen from the before mentioned Funds went directly to the credit of H. S. Tibbey.

I. W. LEES,
Captain Detective Police.

SAN FRANCISCO, May 17th, 1879.

*Examination of H. S. TIBBEY by Captain
I. W. LEES in relation to the fraudulent
Warrants, Nos. 35, 46, 47, 92 and 95, on the
Dupont Street Fund, in the presence of M. M.
Estee and Alex. Campbell, Tibbey's Attor-
neys, and the Dupont Street Commissioners.
Also the Statements of GEO. KAVANAH
and H. ICKELHEIMER in relation to their
endorsements of the fraudulent Warrants,
taken on the first and second days of his
detention, and previous to his final arrest for
his frauds on the Dupont Street Fund.*



STATEMENT OF HENRY S. TIBBEY.

FIRST DAY.

By CAPTAIN LEES—

Q.—You have examined all these forged warrants.

A.—Every one of them.

Q.—You have examined them all; therefore, it is not necessary to call your attention to them. I will call your attention to them by numbers. Thirty-five is a duplicate of—

A.—Of 33 and 34.

Q.—Seventy-eight is a duplicate of—

A.—46 and 47.

Q.—Now, then, 92 is a duplicate of 114.

A.—Wait till I find 92; 114 was deposited in court, and 92 is the same amount.

By MR. ESTEE—

Well, the one deposited in court there is no question about.

By CAPTAIN LEES—

Q.—Except its duplicate has been presented and paid—92 was drawn first.

A.—It was drawn April 20th.

Q.—Now, Mr. Tibbey, how do you account for drawing Warrant 114 on June 9th.

A.—Drawing Warrant 114 on June 9th.

Q.—For \$10,932.

A.—I think it is July 9th. I wish you would verify that date; the warrant will show.

Q.—Just look at the stub.

A.—The stub says June.

Q.—It was entered on the cash book as presented on July 14th; well, we are talking about the date of Warrant 114.

A.—I think the stub is written on that date.

Q.—Is it in court.

A.—No; it is with Reynolds, the County Clerk. I saw it with him awhile ago.

Q.—Suppose one of you go up and get the exact date of the warrant.

By MR. PIERSON—

Here is the date; that was drawn under my instructions; there was a dispute as to the title of the property.

By CAPTAIN LEES—

Q.—You say you think it was July.

A.—Yes, sir.

Q.—Now, then, we will confine ourselves to the numbers. How do you account for the issuance of 92 and 114 for the same amounts and the same property; how do you explain it; 92 was issued to David Hunter and the other, 114, issued to the owners of Subdivision 2.

A.—The one 92 is dated April 20th, and 114 is dated July—I think it is July the 9th. I think it is July instead of June. The stub says June but I think it is July.

Q.—Now, how do you explain that.

A.—Now, the only explanation that I can make is the one I made to you before, which I will repeat.

Q.—Just repeat that.

A.—These warrants were all drawn under the instruction

and by the direction of the Attorney for the Board. The book which showed the amounts and the parties to whom due was kept at the office of the Attorney for the Board.

Q.—Name the book; what book is it.

A.—It is a book for damages. That book was kept in his office. I can only ascertain the amounts and the parties to whom due to draw a warrant from the Attorney, and I took my instructions from him. I would go to his office in response to a message, or if sent for by the party interested, and would take a memorandum from him of the name of the party to whom the warrant should be issued, and the amount. That is the way in which every warrant was drawn, except the warrants that were drawn for the bills, and they I knew about myself, and I issued every warrant that was drawn to pay bills with.

Q.—Is that all you desire to say about it.

A.—Well, those are the facts, sir. Is not that so? (to Pierson).

By MR. PIERSON—

Q.—Do you say the warrant book was ever in my possession.

A.—I say that sometimes the warrant book would be taken down by me and left there until you closed up some transaction, and then I would come after it and take it away again. Do not you recollect?

By CAPTAIN LEES—

Q.—Well, never mind that now, Mr. Tibbey, just let us get on and we will examine Mr. Pierson afterwards—just the same as we do you—and find just where the trouble lays here. Now, what did you do with Warrant No. 92, drawn in favor of David Hunter, and issued April 20th.

What did you do with it after you had filled it up and it was signed by the Mayor.

A.—By the Mayor?

Q.—What did you do with the warrant after it was completed. After the mechanical portion of the work was completed, what did you do with it.

A.—What did I do with it?

Q.—Yes. Did you give it to David Hunter, or what did you do with it.

A.—Well, that warrant would remain in the book until it was delivered to the party who was entitled to it. It might be immediately upon signing, and it might be a month afterwards or a week afterwards, but it was delivered to him—delivered to the party entitled to it.

Q.—Well, number 92 is drawn in favor of David Hunter. Would it be delivered to him, and was it delivered to him?

A.—The delivery of it?

Q.—Warrant No. 92, for \$10,932, dated April 20th.

A.—When was it cashed?

Q.—August 30th.

A.—It was drawn in April and it was cashed in August; well, some time between April and August; it must have been delivered to Mr. David Hunter.

Q.—Well, we will go now to warrant 114 for \$10,932, drawn to the owner or owners of subdivision two, block 118, dated July 9th, as you say, or June 9th, as we have it, and a memorandum here "in Court," deposited in Court. Now, what did you do with that warrant when the mechanical portion of the work, being signed by yourself and the Mayor, was completed.

A.—I took that warrant and disposed of it in this way. The warrant being drawn by me and signed by the Mayor, I received from Mr. Pierson a draft of a notice to be drawn

and signed by each member of the Board to the Treasurer, notifying him that this particular warrant had been drawn, and stating in it the purpose for which it was drawn. It was drawn to pay damages awarded on a certain lot, describing the lot, the ownership of the money being unknown to the Board. That warrant I took with the notice; the notice was made in duplicate. I drew it out of the book myself. I tore it out of the warrant book, took it with the notice and carried it over to the Treasurer, presented the notice to the Treasurer, and he examined the warrant, compared it with the notice and in return gave me a certificate stating that he had on that day received the warrant, that the warrant was for such an amount, for such a number and received by him, and registered as against the claim of the owner or owners entitled to damage for that particular property. I then took the warrant, he having examined it, and compared it and he gave me his certificate to that effect. I then took the warrant and carried it to Mr. Reynolds, the County Clerk, and deposited the warrant with Mr. Reynolds and also handed him at the same time the certificate of the Treasurer; that he had examined it, and had registered it, and set aside the money to pay it. That is the disposition that I made of warrant No. 114. That warrant is now with the County Clerk, exactly as I left it with him.

Q.—Now will you explain why you issued warrant 114, when it must have been apparent to you that you had issued warrant 92 for the same amount, \$10,932, in April, prior to the issuance of this. How do you explain that?

A.—I can explain it only in this way.

Q.—Did not you always have your warrant book and stubs visible?

A.—Yes, sir; I had that book, of course, before me. Every time I prepared a warrant I had it before me.

Q.—Would not the stubs in that book have shown you that you had already issued a warrant for that very property to David Hunter, No. 92.

A.—No, sir; it would not show to whom the warrant had been issued. It would not show that any warrant had been issued to David Hunter. The stub would only show and the warrant itself would only show "paid to owner or owners of subdivision" so and so, no names being placed in the warrant or on the stubs. Now, those are the facts, and if you will just look at it you will verify what I say. Just look at 114, David Hunter's name is not mentioned.

Q.—You misunderstood my question. I asked you that when you issued warrant 114 for \$10,932, on the 9th of July, how is it that you issued that warrant when you had already signed warrant No. 92 for \$10,932 for David Hunter on the 20th of April, for which he had received on the stub of this book; this warrant book and the stub shows that the warrant was issued to him and he receipts for it for that very piece of property. Don't it?

A.—No, the stub does not show any such thing.

Q.—It does not show for that piece of property.

A.—No, sir.

Q.—Well it shows the exact amount.

A.—It shows the exact amount. I did not take notice of the fact that that was the same amount as the other warrant. It was drawn payable to the owner or owners of that certain lot. If it had been a warrant drawn to David Hunter perhaps I might then, but I even question if I would then. I merely drew the warrant as I was instructed to.

Q.—Now, we will pass on to the Kavanagh account. We will take warrant No. 78 for \$29,609, drawn in favor of George Kavanagh, March 22d; it was dated 1877, No. 78. Now will you explain why you drew that warrant for that amount to Mr. Kavanagh, when you had drawn warrants No. 46 and 47 respectively; the first for \$29,000 and No. 47 for \$609, dated January 6th, 1877, when you had drawn that warraut and delivered it to him two months previous. Why did you draw warrant 78.

A.—I do not say that I ever delivered that to Kavanagh.

Q.—It is receipted by him.

A.—Yes, sir, but I do not say that I ever delivered that to Kavanagh.

Q.—Now, will you explain what became of warrant 78 for \$29,609. Will you explain, to us, what became of it after it was filled up and taken from the book. To whom did you deliver it, and what did you do with it.

A.—Well, I will give you my best recollection about that warrant. Mr. Kavanagh, Mr. Strother and a number of people, in January, bid for bonds. When those bids were sent in, I prepared some warrants, under those bids. Amongst others, I prepared Kavanagh's warrant. That is my recollection of it. That was on January 6th.

Q.—And this is March 22d.

A.—Yes, sir, but I am talking about the others.

Q.—The two warrants you are talking about.

A.—Yes, sir.

Q.—Now you are speaking about No. 46 and 47.

A.—Yes, sir; No. 46 and 47.

Q.—No. 46, for \$29,000 and No. 47 for \$609.

A.—Yes, sir.

Q.—Those are the warrants you are speaking of now.

A.—Yes, sir, those are the warrants.

Q.—Proceed.

A.—Those warrants were evidently drawn in the expectation of Kavanagh's buying bonds. Whether those warrants were taken out at that time for that purpose or whether they were not I do not recollect, but this I do know, that on the 22d of March when I was instructed as I say on the drawing of the first, I drew a warrant for \$29,609.

Q.—You are speaking now of warrant 78.

A.—Yes, sir; that warrant Kavanagh asked me to take him to some bank or to tell him where he should put that money. I took Kavanagh to a bank with the money, with the warrant.

Q.—What bank.

A.—Well, that is what I do not recollect; I think it was Donohoe, Kelly & Co.'s bank, but I am not positive what the bank was; I think it was Donahoe, Kelly & Co.'s bank, and deposited that money there; I recollect that very distinctly.

Q.—You first drew the money from the Treasury, did you, and then went with him, or did they accept the warrants.

A.—No, I think they collected the warrants.

Q.—You deposited the warants, then.

A.—No, sir; if I had collected it I think I should recollect lugging around that much money, and it would not be business-like to do it.

Q.—You say you went with Kavanagh to the bank; did he deposit this money or did you.

A.—I do not recollect; I think he went with me, but I do not recollect whether he did or did not, and I believe it was Donahoe, Kelly & Co.'s bank.

Q.—That was the \$29,609.

A.—That is my recollection—that was the bank. The bank will show; I think it was Donohoe, Kelly & Co.'s bank.

Q.—That is the reason, Mr. Tibbey, I desired you to bring your bank book, because that would have shown us. We could look at the date, March 22d. It was collected the same date and you could have turned to your bank book and shown where you got it in a minute by your checks. Now that is warrant No. 78 for \$29,609, with Donohoe, Kelly & Co. for collection; on account of whom, your individual account or Kavanagh's account?

A.—Well, that I do not recollect. I think it must have been on Kavanagh's account; on Kavanagh's account, I think.

Q.—Well, you understand the propriety of my question?

A.—Yes, sir; you want to know—

Q.—Did you do the business for yourself individually, or did you do it for Kavanagh?

A.—I was doing it as a friendly act, and as a favor to Kavanagh?

Q.—As a favor to Kavanagh, exactly?

A.—Yes, sir; and I would not have put it in my own name.

Q.—In other words, let me ask you a point further, Mr. Tibbey. After Donahue, Kelly & Co. had collected this—

A.—Now, I am not sure that that is the bank.

Q.—Well, if that is the bank; whatever bank it was, when you deposited No. 78, for \$29,609, for collection by the bank—I am going to ask you a direct question, now—did you appropriate that money to yourself, for any use and purpose, or did you pay that money to Kavanagh?

A.—I paid it to Kavanagh. Kavanagh got that money.

Q.—Kavanagh got that money?

A.—Yes, sir.

Q.—You did not appropriate the proceeds yourself, to your own use and purposes?

A.—No.

Q.—Now, then, we will take 33 and 34; 34 for \$292 and 33 for \$14,000, in the name of—

A.—Ickleheimer.

Q.—You delivered 46 and 47 to Kavanagh and he negotiated them into bonds. Is that what you say?

A.—I say that is the object for which they were drawn.

Q.—Well, what did you do with 46 and 47, for \$29,609. That is the first two Kavanagh warrants; 46 and 47, for \$29,609; what did you do with those two warrants.

A.—Well, now, I will explain about those two warrants. Those two warrants, as I said before, were drawn under a bid by Kavanagh with others, for bonds on his property, a portion of the amount, and I prepared and drew those warrants at that time under that bid and for that purpose—for the purpose of buying bonds with them on his account.

Q.—Did you buy the bonds with the proceeds of those two warrants?

A.—No, sir.

Q.—What did you do with the warrants?

A.—I left the warrants in the book. I do not recollect those warrants. I do not recollect those warrants going out.

Q.—Then you mean to say that those warrants never were issued to your knowledge. Is that the idea that you mean to convey.

A.—Yes, sir. I do not recollect those warrants going out. I know the object for which they were drawn—the purpose for which they were drawn. They were drawn to

exchange for bonds, because at that time those warrants were drawn on the same day under a bid for bonds.

Q.—Did you exchange them for bonds.

A.—I did not. It would not have been my province, and it did not come within my power.

Q.—Well, did you deliver those warrants to Kavanagh or any other person, Numbers 46 and 47 for \$29,609. What I want to find out, is what you did with them after he Mayor signed them, and you signed them as Secretary of the Board.

A.—On the back of the warrants. They are not here as you know. They are absent. What became of those warrents I do not know.

By MR. ESTEE—

Q.—By issuing, I suppose you mean delivered.

CAPTAIN LEES—

Yes, sir, delivered them. Did you deliver them to any person.

A.—I do not recollect that I ever gave those warrants to Kavanagh, those two warrants to Kavanagh. I do not recollect that I did.

Q.—You do not recollect of giving them to Kavanagh.

A.—No, sir.

Q.—Well, if you did not deliver them to Kavanagh what did you do with them.

A.—Left them in the book.

Q.—Can you refer to the book and find them. Have you referred to the book.

A.—The book I refer to is that warrant book.

Q.—This warrant book.

A.—They are not there.

Q.—Do you know what became of them.

A.—No, sir.

Q.—Did you authorize or direct any body to deliver those warrants to any one.

A.—No, sir.

Q.—Neither directly or indirectly.

A.—No, sir.

Q.—And as I understand you, you mean to say that those two warrants remained in that book, not torn off, to the best of your knowledge. Is that the idea?

A.—Yes, sir.

Q.—Now, Mr. Tibbey, we will pass from them to Warrant No. 34, for \$292, and Warrant 33, for \$14,000. To whom did you deliver those two warrants when filled up?

A.—At the time that those warrants were filled up, and that is true of a great many other warrants, they were not delivered. They were carried in the books sometimes for quite a little time. They were not delivered when they were prepared. They were carried in the book. I do not recollect that those warrants stand in exactly the same position that the others did. Those and other warrants, I believe, were in the book. These are the Ickelheimer warrants. They were drawn for the purpose of buying bonds with them.

Q.—Do you know where those warrants are now or what became of them.

A.—No, sir.

Q.—Well, did you ever deliver those warrants to any person.

A.—No, sir, I do not recollect that I did.

Q.—Did you appropriate the warrants to your own use?

A.—No, sir.

Q.—Did you cash them for any purpose or at any place?

A.—No, sir.

Q.—Now, then, Mr. Tibbey, what did you do with war-

rant No. 35, for \$14,292, dated January 6th, in favor of H. Ickleheimer.

A.—The same man, Ickleheimer.

Q.—What did you do with that warrant after it was filled up.

A.—I cannot recollect.

Q.—Did you deliver them to Ickleheimer.

A.—I do not think that I delivered any of those warrants, except those to Kavanagh. That one where I mentioned that I went to the bank with him.

Q.—Mr. Tibby, they were filled up January 6th,—

A.—\$14,292.

Q.—What I ask you is what became of the warrant, and you have answered that you do not know, and I will ask you this question, now. This warrant book, where has this warrant book been since, say April 20th, 1877.

A.—That book has been in the office of the Board, in a drawer, in a desk, in an office of the Board.

Q.—In whose possession.

A.—In my possession, except when it was taken down to the office of the Attorney, and afterwards taken back by me to the office of the Board.

Q.—At what time do you claim that it was left in the office of the Attorney.

A.—When it was necessary to have it there to make a settlement with any of those parties who were entitled to a warrant.

Q.—To whom did you deliver it when you left it there.

A.—I delivered it to the Attorney.

Q.—Who was the Attorney.

A.—Mr. Pierson.

Q.—Wm. M. Pierson.

A.—Yes, sir, Wm. M. Pierson.

Q.—How long did you leave that book with him at any one time.

A.—Well, I cannot say positively; sometimes I would leave it with him for an hour, sometimes I would leave it with him until the next day, or as long as it was necessary to close a matter with a party who was entitled to a warrant out of it.

Q.—How many times between the 20th of April, 1877, and the 6th of January, 1877, did you leave that book with him.

A.—A great many times.

Q.—From the 20th of April to the 6th of January, 1877, a great many times.

A.—Wait a minute; from April to January—well, it is the same as from January to April—yes, sir.

Q.—What is your answer.

A.—A great many times. Now, let me explain right here. When a settlement was made with Mr. Pierson the settlement was made at his office, and it was sometimes necessary to have the book there, and he effected and made the settlement. When the settlement was made by me, which was very seldom, Mr. Pierson would send me a note explicitly stating to me what to do; that I should deliver a warrant to such a party for such an amount, and receive from him his deed which he had approved, and take that deed and record it, and before recording it to ask the clerk of the Recorder's office if any conveyance had been put on prior to the recording of the deed that I had taken. I closed the matter, and there was some I closed that way. I did it under those instructions and in that way.

Q.—Will you be kind enough to state when was the last time that you recollect of that warrant book ever having

been in the hands of Mr. Pierson, the Attorney of the Board.

A.—If I could see it I could refresh my memory from it. I think the last time that I took it to him was when he was sitting directing a warrant that was drawn to him.

Q.—Drawing his salary. That warrant was \$5,500, was it not.

A.—No, sir.

Q.—What was the amount.

A.—It was for a small amount.

Q.—For what purpose was it.

A.—Salary. If you will just let me see the book I will show, I think, that the book was with him on that occasion.

By MR. ESTEE—What occasion.

A.—On the occasion of the payment of the Smith claim.

By CAPT. LEES—That is Warrant No. 133.

A.—Yes, sir.

Q.—For what amount.

A.—For \$641 43; because there was a great deal of talk about it.

Q.—When was that dated.

A.—January 24th, 1878.

Q.—Then you fix that is a later date than what the Pierson date would be.

A.—Yes, sir.

Q.—Well, we won't follow the Pierson matter.

A.—Well, I want to see the date of the Pierson matter that he receipted for.

Q.—There is one.

A.—November, 1877; \$250.

Q.—Is that the warrant that you allude to.

A.—That is the last time. There is no question about that.

By MR. PIERSON—No, sir.

A.—I think that the book was with him then, when that warrant was drawn.

By CAPT. LEES—When was Warrant 133 drawn.

A.—January 24th, 1878, \$641 43, payable to the estate of M. C. Smith, deceased.

Q.—And you think that that was the last time.

A.—That is the last time that I can recollect that the book was left with him, with Pierson.

Q.—Now, Mr. Tibbey, I will follow that up by asking you another question. Was Warrant No. 34 for \$292 and No. 33 for \$14,000; were they in the book when you last took it away from Mr. Pierson's office. You say you have no recollection of delivering them to anybody and that you left them in the book as near as you can remember. When Warrant No. 34 and 33, the first for \$292, and the second for \$14,000, were those Warrants in your Warrant book when you received it from Mr. Pierson, or when you took it away from Mr. Pierson's office.

A.—I do not recollect, but I do not think that they were.

Q.—You think they were not there.

A.—Yes, sir, and I will give you a reason why they were not there, because if they had not been drawn by that time I should have cancelled them even if new ones had been drawn for them.

Q.—When was the last time that you recollect of seeing these warrants that I have just this moment spoken of. When was the last time that you remember seeing them. You say they were in the warrant book and not delivered. When did you see them last.

A.—Cannot tell you. I cannot recollect.

Q.—Is the same answer true of the other two warrants,

the 46 and the 47, of Kavanagh's, about this 46 and 47, \$29,609.

A.—I cannot tell when last I saw those in the book.

Q.—Well, now, Mr. Tibbey, how is it, will you explain that; if you had not canceled those warrants, that you did not report those missing, the loss of those warrants from your warrant book to the Board.

A.—For this reason sir—

Q.—The Board of Dupont Street Commissioners, of whom you say you are its Secretary, why did not you report their loss and absence.

A.—For this reason: That when I received the warrant-book back on any occasion from Mr. Pierson's office, or whenever I saw a receipt in the stub of the book for the warrants opposite to it, of course considered that there was no loss of the warrant but that the matter was straight, and that it had been delivered to the party who had receipted for it.

Q.—Yes; but in the Ickleheimer case, in Warrant No. 34, for \$292, and No. 33, for \$14,000 dollars, you said that those should have been canceled; that there was no intention that those two warrants should have been issued, because they were issued for the purpose of purchasing bonds, and that was not done, as I understand it. Do I understand you correctly.

A.—No, sir. I did not say that—I did not say that.

Q.—Well, we will drop that, and we will come back to the two Kavanagh warrants—one for \$29,000, and the other \$609—that were issued for the purpose of purchasing bonds.

A.—That was the object with which they were drawn. That was the object in view when they were drawn.

Q.—But that object was not carried out, and you never delivered them.

A.—Whether it was carried out or not I do not know.

Q.—You say they were left in the book.

A,—They were left in the book. I do not recollect whether he took bonds or not.

Q. He could not have taken bonds if you went with him and cashed his warrant, No. 78, for \$29,609, because you would have been paying him twice.

A —Well, I did not know whether it was paying him twice. I did not know what the account was. I did not know whether those two awards would make up his account or not. I did not know what his account was. I did not know what it was.

Q.—Did not you have the damage book made by yourself?

A.—When these warrants were drawn? No, sir; I did not have it made up.

Q.—Do not you recollect, Mr. Tibbey, that all the damages and awards were published in the newspapers. Did you never get any of those papers at the time. Did you never cut those damages or awards from the newspapers.

A.—No, sir. There was no printed copy of it that was correct, because it was printed in this way: First, the amount of the damages for the improvements. Months after that, the amount of damages for the real estate; and after both of those were published, then the Commission passed upon them and approved them, which changed the amounts, and you could not rely on any statement that was published for the true amounts awarded to any person.

Q.—Now, Mr. Mayor, will you give me that damage book.

A.—I am talking about the publication in this book.

Now, this book never was before me when I drew the warrants.

Q.—Well, now, I want to ask you if this damage book was not in the custody, or supposed to be in the custody, of the Court. Was it not written up—in other words, did not you have it written up—is it not your own account of damages, as Secretary of the Dupont Street Commission.

A.—I had that written up, and the descriptions were handed me to put in just as they were put in, and I had that written up. I had those entries made in that book.

Q.—Who furnished you the data—the Board?

A.—The descriptions came from Mr. Pierson, and the amounts.

Q.—Awards and damages.

A.—Awards for damages were—just wait a minute, now. I want to see where I have got those figures from to put in there. Those figures were put in there by the clerk. As I said before, the descriptions were furnished to me by the attorney, as directed.

Q.—You mean by descriptions, the descriptions of the land.

A.—The description of the land, amounts awarded as damages, both for the land and improvements, were taken from a map—a large map—showing on the face of each lot the amount awarded for the land, the amount awarded for the improvements, and the amount of the assessment. That was a long map, the length of this table.

Q.—Mr. Tibbey, what books of account did you keep as Secretary of the Dupont Street Commission. Enumerate them in their order.

A.—The minute book, which was a record book. That was about the only book, I think, except this warrant book.

Q. The warrant book. Well, whose custody and possession was this book supposed to be in—the damage book.

A.—The damage book was in possession of the attorney for the Board. He had it, and kept it in his office.

Q.—All the time.

A.—All the time. That is my recollection of it. He kept it there all the time.

Q.—Why did he keep it.

A.—Well, now, why he kept it I do not know, except for the purpose of preparing the deeds, all of which he had prepared, or prepared himself, in his office; this book being the only book that would furnish him with a description of the property to be described in the deeds.

Q.—Did you keep any private account. You have named the public—all the books, as Secretary, that you kept; the official records, have you named them all.

A.—Yes, sir.

Q.—Did you keep any private memorandum, as to amounts that you issued to each individual.

A.—No, sir.

Q.—Mr. Tibbey, will you explain why, when you drew a warrant—

A.—Now, right here—just interrupting a minute right here—I want to say in explanation of why I prepared warrants at the dictation of the attorney. One reason was that I could not have prepared them in any other way, even from this book, as to the name to put in the warrants, because that would be shown by the abstract; the searcher showing in whose name the title of the property was, and that name was given to me to insert in the warrant, which shows that I could not even have got that data from this book if I had it before me. The names

sometimes upon the warrants were different from the names on this book, under that heading, than the owners of the lot.

Q.—The property having changed hands or something.

A.—Yes, sir, that was only the name it was assessed in, and the true owner did not appear in this book and would only appear after a search.

Q.—Now, Mr. Tibbey, will you explain why, when you drew a warrant, for instance, we will say, to David Hunter, that you did not enter up in this damage book the fact that you had drawn that warrant in its proper date and in whose favor it was drawn, and to whom you delivered it.

A.—Why I did not do it?

Q.—Yes, sir.

A.—For the reason that I had not been instructed to do it; neither was the book in my possession to do it.

Q.—Have you kept any memorandum of any character which will show what you did with all the warrants which you drew from the time you went there as Secretary.

A.—No, sir, I kept no memorandum at all.

Q.—Then, as I understand you, you have nothing to show what became of all this vast amount of warrants which you drew here, except the stubs in the warrant book.

A.—No, sir, I have nothing else.

Q.—Beyond that you can tell nothing.

A.—No, sir.

Q.—You have no written memorandum.

A.—No, sir; nothing at all. I will state that at that time the office of the Board was at the corner of Clay street and Kearny, and my own office was at the corner of Montgomery street and Clay, and I spent but very little time in the office of the Board—very little time. When-

ever any particular thing had to be done I would go up there and do it, and then return to my office, because I was doing business then at the corner of Clay and Montgomery streets, and it was understood with the Board that I should not confine myself to the office the whole time, but only do what work was necessary to be done; and they allowed me a clerk, who remained in the office; I think those clerks were changed two or three times. I will say here that I never delivered a warrant to any body, under any circumstances, from out of that book, that I had not authority for doing it, and that I did not take his receipt on the stub of the warrant book for the delivery of the warrant to him. I never, in any case—

Q.—On the stub of the warrant book.

A.—Yes, sir; I never delivered a warrant to anybody without doing that—never.

By MAYOR BRYANT—

Q.—When did you first have a talk with Hunter about this.

A.—I had the first talk with him about three or four months ago—it may have been longer—and I will explain, if you wish, how I came to have that talk with him. I knew that a suit was pending between Hunter and a man named Pierre, the restaurant keeper; he keeps that restaurant on Dupont street.

By CAPTAIN LEES—

Q.—He keeps Marchand's Restaurant.

A.—He keeps Marchand's. I know the origin of the matter and the claim Pierre had in the matter. He claimed \$2,200 from Hunter's award of \$10,000. He commenced the suit, or Hunter commenced the suit against him, I don't know which, but such a suit was pending. I met Pierre on Dupont street, immediately before I spoke to Mr.

Hunter—a day or two days before I spoke to Mr. Hunter. I asked him how he was getting along with his suit, or whether it had come up yet, and he said no, it had not. "Well," I said, "how are you getting along with it?" He said: "I don't know; Hunter has drawn the money." I said: "What, the money that was deposited to abide the issue of the suit?" "Yes," he said, "on that warrant he has drawn the money." I said: "You are mistaken; that cannot be so unless the suit is settled and he has got an order for it; did he settle with you, did you have your claim paid first?" and he said: "No, sir; I have got no money and the suit has not been tried." I said: "There is some mistake about it, Pierre, and it is very strange; I don't understand it." I met him again shortly after that.

Q.—You are speaking now of the restaurant man.

A.—Yes, sir, the restaurant man, I am talking about.

Q.—You had not said anything to Hunter before that.

A.—No, sir, now I had not spoken to Hunter. Immediately after seeing Pierre, a day or two after, I saw Hunter, and I said to Hunter, how is it that you have drawn that warrant? "Oh," he said, "I have not drawn the warrant. I guess the warrant is not drawn," and he had very little to say about it. Well, I said, they tell me the warrant is drawn. "Oh," he says, "I guess not." Next time I saw Pierre again, I said to him, "Pierre, you are mistaken about that. That warrant has not been drawn." Said I, "I have seen Mr. Hunter and he says that warrant has not been drawn." Says he, "I know it has been drawn." Says he, "They tell me that the warrant has been drawn," and he seemed to be very positive and very emphatic about it. Then when I saw Hunter again I told him that Pierre—

Q.—About how long was that after you saw him the first time.

A.—There was probably a month intervened between the first time and the second time. As I met him, I met him on the street, I told him, "Hunter, they tell me that you have drawn that money, and I don't see how you could have got it." No, he says, "I have not drawn it," and he turned it off exactly as he did the first time. Well, I thought it was funny, I thought it was strange that he should act that way about it, and I met his attorney, Judge Tilden, on the street, and I said to him, "Judge, they tell me that that warrant has been drawn, is it all right. Do you know that it has been drawn. "No," he says, "Hunter has not said anything to me about it;" and I saw Judge Tilden again, not a long time ago, after the time when I called here and had those last warrants signed, if you recollect about when that was. At that time Mr. Cassebohm told me; I showed him this warrant book, then and then we went over the warrant book and the stubs, and I came to two places that had no entry of a receipt, the stubs for the warrants that had been taken out of the place opposite it, and I said, Mr. Cassebohm, all of these warrants you see are received for except these two warrants, and these two warrants are in court. "No," he says, "they have been paid, said I "Yes?" said he "yes, by order of the court;" well, I said, give me a memorandum of what that is and I will enter it here in place of where the signature would be, and he gave me a memorandum of the payments of those two warrants and the date of order that was entered by the court as it appears here, and I wrote it in that book, at that time, and then I saw Judge Tilden after that and told him. I went to him and told him the warrant had been paid by order of the

Court and here was a memorandum of when that warrant and how that warrant was paid. He said Mr. Hunter had said nothing to him about it, had never spoken to him about the matter, and he thought it was very strange. He said that he had never seen it. He sent a note to me asking me to come to him a very few days after that. I have got the note here with me. "Dear Sir: I called at your office twice to learn the fact in regard to that Dupont Street Warrant, but found no one in. Will you please let me know what the facts are in that matter."

Q.—What date was that.

A.—That is dated February 28th.

By MR. ESTEE—

Q.—Well, what year.

A.—1879, last month, February, 28th. We have now March the 19th. The moment I received that note I went up to him and told him that Mr. Cassebohm had told me that the warrant had been paid under an order of the Court, and said I, "Judge if you will step over to Mr. Reynolds, we will find out in a minute whether that is so or not, if he has delivered up that warrant." Said I, "If he has delivered up that warrant under an order of the Court, of course the possession will have passed away from him." We went to Mr. Reynolds and we asked him if he had such a warrant passed at such a time, and he produced it and showed it to us, and Judge Tilden said it was very funny how that was; said he, "here is an order cashed for the same amount, and Hunter tells me that he has not got the money. The money has not been paid to him." Said I, "Yes." "Yes," he said, "he has got it and it has not been paid to him. That is what Hunter says." I went right to Hunter and asked him what he knew about it. He then told me, for the first time, that that warrant or that

those warrants that had been cashed were forgeries and that he had not signed them. Said I, "Hunter, if that is so—are you speaking positively now, that that is not so?" "Yes," said he, "those are forgeries." "Well," said I, "if it is a forgery, I will find it out. I am going right to the bottom of this thing to find it out." Said I, "I notified you three or four months ago about that, and now you say those are forgeries, and I will find that out," and the next thing I learned about it—that is only three or four days ago—and the next thing was that he had taken steps in the way that you have stated to me about it.

Q.—Well, then, the first time that you knew of the payment of that money out of the Treasury you learned from this restaurant man.

A.—Yes, sir.

Q.—And the time you spoke to Mr. Cassebohm about it was the time you drew those two last warrants.

A.—Yes, sir.

By MR. CASSEBOHM—

I looked over the stubs at the time and told Mr. Tibbey that those warrants which had been in Court had been paid. I do not know that I used the words, that they were paid by the order of the Court.

A.—Well, he gave me the entry which I put in there.

By THE MAYOR—

Q.—Why in the world didn't you come and tell me about that.

A.—Well, I was going to make some investigations myself, through Judge Tilden, and then I was coming up here to tell you about it; I made up my mind, and if you ask my brother he will tell you the same thing; I was very busy about his ship matters, and I said, "Now, Aleck, I am going to take the very first minute I can. I can start in

to-day and go to the Board and have this thing sifted right down to the bottom." Now I will say further about this that this suit of Hunter's was commenced—

Q.—Let me ask you one question.

By MR. ESTEE—

Let him answer your question.

A.—This suit was commenced immediately after this warrant was deposited, or before this warrant was. It was over a year ago; two years ago, I guess, and it has never been brought to trial; and there was one time that I tried to effect a compromise. There was one time I tried to effect a compromise between Pierre and Hunter.

By THE MAYOR—

Q.—Well, about what time was that.

A.—Well, that must have been about probably—now I may be wrong in my statement as to the time, but I think it was about six months before the time or four months before I first spoke to Pierre before he told me that the warrant had been paid. I said to Pierre, why do you want to be fighting with Hunter; there is no use to keep this money tied up?

Q.—You spoke to Pierre first.

A.—Yes, sir, I made the proposition to Pierre to settle. I said why do you want to keep this money tied up? Why don't you let this out to arbitrators, and settle and agree as to what you shall have and what he shall have, and you take your money and he take his. This money is standing in the Treasury and neither of you are getting any good out of it, and I suppose you need it as much as he needs it, and he thought it was a good idea and he agreed to it.

Q.—And did you go to Hunter.

A.—I went to Tilden and I said to him: Judge, why don't your client settle this thing? He tells me that he is

willing to compromise this thing and leave it out to somebody.

Q.—Get that date as near as you can—about what time it was.

A.—Well, it was—my recollection is that it was about three or four months before the time when Pierre told me that the warrant had been paid—and he told me that the warrants had been paid about four months ago.

By CAPTAIN LEES—

Q.—That would make it seven months then.

A.—Yes, sir.

Q.—Seven to eight months.

A.—Yes, sir.

By MR. CASSEBOHM—

Q.—How did Pierre come to know that that warrant had been paid.

A.—Well, I will come to that by and by. The compromise I did my best to effect between them, but they backed out of it in some way or another, and wouldn't submit to a compromise. They declined to make a compromise.

By MR. ESTEE—

Q.—Now come to this point about Pierrre.

A.—I went to Pierre and had a talk with him this morning. I asked him who it was told him that that warrant had been paid, but told him I reminded him of the fact that he told me so, and when, and that he had repeated it afterwards and he recollects that. Now, said I, who was it told you that it had been paid, or where did you get the idea from? Well, he said, I cannot recollect. I don't recollect who told me. I said to him, you must. It must have made an impression on you at the time, because you were interested in it. Well, he said, I don't recollect now

whom it was; I don't know who told me; I don't know where I got the impression from.

By MR. ESTEE—

Q.—But he says he was surely told that.

A.—Yes, sir; he says he was surely told that.

Q.—Well, who was present when you had that interview with these mining officers.

A.—Officer Tryon. Is there such an officer as that who was with him last night?

Q.—Who was with him last night, officer Tryon.

By MR. ESTEE—Officer Tryon and Tibbey and myself went there with Stone, but Stone staid on the outside for reasons known to himself.

A.—And he talked about it after he went out of the room, and he said he certainly had been told that, but he could not recollect who told him. Said I, did Gallagher tell you, your lawyer? He stated so in my presence.

A.—I said, did Gallagher tell you, and he said, no; because Gallagher told me when I spoke to him about it that it could not be so, that they could only get it under a proper order of the Court. I asked him if he would try and recollect and he said he would try and recollect to-day who it was that told him, but we went around there again this noon time and he said he did not recollect, but he would try to think it up.

Q.—About a quarter-past twelve.

A.—Yes, sir, he said the same. Now those are all the facts that I know of in connection with this entire matter. I first spoke to Hunter a number of times about it, and I spoke to Judge Tilden a number of times about it.

By CAPTAIN LEES—

Q.—Why was you anxious to compromise this matter between Pierre and Hunter.

A.—I was not at all anxious to do it. I thought that if I could do a friendly favor to both of them I would do it.

Q.—Had you been anyways intimate with Pierre.

A.—No, sir, not at all.

Q.—Or with Tilden.

A.—Not at all. I recollect—I have compromised a great many suits of the same kind, not exactly the same kind. But where I know two people and they are quarreling about a foolish thing it has been submitted to me, and has been compromised, and I think it is a good idea to settle this thing that way. I don't know.

Q.—Mr. Tibbey, we desire to make some inquiries into your bank account. Do I understand you to say that you will have your books here to-morrow.

A.—Well, just as quick as we can arrange the checks and accounts, so that you can understand the checks and accounts, I will bring them to you.

Q.—Well, the Board want to fix some hour at which we can get together.

A.—There is a mass of accounts that all concentrate in the bank-book, and those accounts I will have to put into shape so that I can explain what the entries in the bank-book mean.

Q.—What do you mean by putting them in shape—making a memorandum, or what.

A.—No. I want to draw out a regular account showing exactly how everything that came into my hands worked along from '73 to '74, right up to this time, showing everything right straight through that I was interested in, that panned out money.

Q.—Mr. Tibbey what I want to know from your accounts is this, I want you to commence upon the 1st day

of April, between the first day of April, '77, and the last day of March, '77.

A.—You mean between those periods that the warrants were drawn.

Q.—Yes.

A.—Well, I propose to bring the whole of that from a year or two before up to this time, showing how the money came in and went out.

Q.—The first warrant was drawn to David Hunter on April 20th, 1877.

By MR. PIERSON—

There were others drawn January 6th, 1877, but if he produces all his bank-books for a year before this it will do.

A.—That will be included.

Q.—Then I would like your bank-book, say for a period of six months prior, and six months after the dates of these warrants. You understand what I want.

A.—I know exactly what you want.

By MR. PIERSON—

Q.—Mr. Tibbey, do you know of any warrant, or do you know of any property holder on Dupont street having delivered his deed either to you or to me, before he got a warrant for his money.

A.—I do not recollect.

Q.—Was it not uniformly.

A.—Wait a moment, I want to think. I was thinking that I left with you on one occasion a deed from Dixon for the Osborne matter. The Osborne deed, was not that with you for quite a time, acknowledged and left with you.

Q.—Well, if that is so do you recollect of any other.

A.—I think that the first thing they had to do was to execute the deed, acknowledge it and take it around and

deliver it to you for inspection. I think that sometimes, well, that is a matter of fact, because you can tell when the acknowledgment was and when the recording of the deed took place, and you can fix that to a dot and there is no use to speculate on it.

Q.—Was It not the uniform practice in delivering warrants to people for damages to deliver the warrants in the Hall of Records when they were handing their deeds over.

A.—No, sir, that could not be, because in some instances the mortgage had to be paid out of the money that the warrant was drawn for, and in other cases the warrant was delivered to the Treasurer when he took bonds for them; in some instances the warrant may have been delivered in the County Recorder's office when the deed was recorded.

Q.—Was it not the uniform rule to do that.

A.—No, sir, I don't think that that was the uniform rule.

Q.—Was not that the case with Head.

A.—I don't recollect how the settlement with Head was made.

Q.—How was it with Jones and Colonel Jackson.

A.—Colonel Jackson I think had a mortgage on his place. I cannot recollect how it was done.

Q.—How was it with Kavanagh.

A.—I have stated in reference to Kavanagh that I went with him and this warrant to deposit it and did deposit it in the bank. How that warrant was delivered to him I do not recollect. I know this, however, that they all of them went to your office, and I think most of them received their warrants in your office. I think that was the custom. I think they got the warrant there after the deed was passed upon by you.

Q.—Was not in each instance a search made in the Re-

corder's office from the time of my abstract down to the date when he recorded the deed either by yourself or by me.

A.—When that was done by me it was done under a special instruction from you how to do it.

Q.—Well, was not that done in other cases by either you or by me.

A.—Well, I only say what I did. I would receive a note or a memorandum from you. Sometimes at the hands of the party himself to take a deed which was correct and deliver a certain warrant to the party, receive his deed, ask the clerk at the Recorder's office if anything had been recorded there for a day or two previous, or a few minutes previous, or if the record was straight up to that time and then record the deed. I think I did that in a few cases. I do not think I did that in many cases.

Q.—How was it with Ickelheimer.

A.—I do not recollect of Ickelheimer. I have been trying to recollect how those settlements with Ickelheimer and with Kavanagh and with Hunter were made.

Q.—Do you recollect in regard to Mr. Icklehemier, that there was a street assessment upon his property, for which a warrant of \$292 was kept back to secure the Commissioners.

A.—Since you mention it I recollect it. I recollect something about it, but if you had asked me about it for an hour, that never would have come into my head. I recollect it now since you mention it.

Q.—Do you recollect that he took an even \$14,000, and left this warrant of \$292 as security for the street assessment.

A.—I recollect something about the street assessment, and that he offered to leave a warrant to cover the amount

of the street assessment, I recollect that; but who did he leave that warrant with; did he leave it with the Board, or with the Treasurer, or with you, then I can recollect something about it.

Q.—I always had the impression that he left it with you.

A.—I know he did not leave it with me. I know that.

Q.—Well, now, do you recollect whether that transaction took place in the Recorder's office.

A.—No, sir; I don't recollect about Ickleheimer's matter, or how Kavanagh's matter was settled or, where it was settled. I do not recollect it, but I do recollect going with Kavanagh after he got his warrant, and I think I met him and went straight with him from your office over to the Bank.

Q.—Have you any recollection, Mr. Tibbey.

A.—One moment before that warrant came down to my office, I may have gone with him from there.

Q.—Have you any recollection of there being a mortgage on Mr. Kavanagh's property for \$1,000.

A.—I recollect it, yes, sir; since you mention it; now I recollect it.

Q.—Do you recollect that Mr. Kavanagh took his warrant down to Donohoe, Kelly & Co., and left it there as security, and on the strength of that security the Archbishop made a release of that mortgage.

A.—No, sir, about the mortgage, or some claim of a \$1000, I recollect this. I recollect going to a printer on Sansome street, at the corner of Clay.

Q.—The Trustee of the Benevolent Society.

A.—That is it, yes, sir, who was the party who gave the release for the mortgage. It was a mortgage that had been running for some time, I think. That is my impres-

sion of it, and that it had come down to about \$1000 or \$1200, or something like that, and how that mortgage was paid I don't know. Now I recollect it. That never occurred to me before. Now these things as they are mentioned come up to me.

By THE MAYOR—

Q.—If I understand about that stub-book, you say that it had been in your possession or Mr. Pierson's possession all the time. You never left it with me any time.

A.—Oh ! I never left it there, except with the Clerk to put in the safe and hand to you the next morning and sign warrants, and then I would come there and get it.

Q.—Well, did you ever leave it with him.

A.—Oh ! yes, sir, I left it with him sometimes over night for you to sign warrants and I would come after it. I sometimes left it with him to get your signature and you would sign it. I would go in and get the book afterwards, but most always I presented the book to you myself, that was the uniform custom. I always took it to you myself, and sometimes when they were anxious to get a warrant signed and I did not want to loose the opportunity of finding you at the office, and got there just before you would come in, I would leave the book for you to sign and I would stay awhile and if it was not signed I would take the book away and bring it back the next day.

By MR. ESTEE—

Q.—Where did you keep that.

A.—I kept it in the drawer of the table in the office at the center of the room. There was no key or lock on it and I left it there.

Q.—Did you give your own check to Kavanagh on Donohoe, Kelly & Co. for \$28,000 or \$29,000. Your own check for a considerable amount.

A.—My recollection is that I went over there and deposited it for him in his name. That is what I recollect.

By CAPTAIN LEES—

Q.—You stated in that connection that you could not tell whether it went to your own account or to that of Kavanagh on that day, but you think you went to some bank, and you think it was Donohoe, Kelly & Co., and you deposited it there.

A.—Yes, sir.

Q.—And the witness states that whatever he did he did for the benefit of Kavanagh.

TESTIMONY OF GEO. KAVANAGH.

By CAPTAIN LEES—

Q.—Mr. Kavanagh, I suppose the Mayor stated to you what the trouble was.

A.—No, sir. I don't know anything about it.

Q.—You owned some property on Dupont street, did you not.

A.—Yes, sir.

Q.—For which you got some warrants from the Dupont Street Commissioners, did you, for damages.

A.—I got the coin. I never got the warrants.

Q.—Will you be kind enough to state how you got the money for those damages, and what the amount was.

A.—I could not state without I go to the record and get it.

Q.—Well, I suppose I state the amount was about, \$29,609.

A.—That is what I told the Mayor.

Q.—Now, how did you receive that money.

A.—I received it through a check from Donohoe, Kelly & Co., through the banks.

Q.—Whose check was it.

A.—Well, that I am not able to tell.

Q.—Who gave you the check.

A.—I suppose it was endorsed by several parties.

Q.—Well, who gave you the check.

A.—Mr. Pierson—not Pierson, but Tibbey.

Q.—Tibbey gave you the check.

A.—Yes, sir.

Q.—Then it was Tibbey's check on Donohoe, Kelly & Co.

A.—No, sir, it was not exactly Tibbey's, it was endorsed.

By CAPTAIN LEES—

Q.—Was it a warrant like that you got; was it a piece of paper like that. [Showing certificate.]

By THE MAYOR—

Q.—Was it a piece of paper like that or was it a banking check.

A.—No, sir; this, I think, is different to what I got.

By CAPTAIN LEES—

Q.—Well, was it an ordinary banking check.

A.—A banking check, an order on the Treasurer.

Q.—An order on the Treasurer.

A.—Yes, sir. I gave the check to Donohoe, Kelly & Co.'s clerk and they sent a man to draw the money.

By THE MAYOR—

Q.—If it was an order on the Treasury it was like that.

A.—I could not state particularly whether it was like that or not. But it may be. I could not state particularly whether it was the same as that or not. I could not positively swear.

By CAPTAIN LEES—

Q.—Now whatever you received from Mr. Tibbey.

A.—Mr. Tibbey was present at the transaction.

Q.—He went with you to the bank did he.

A.—Yes, sir. He went right through the transaction; and there was a mortgage, and that had to be released before the check was signed, and the mortgage was released and put on record, and then it would be paid—all the ex-

penses as we went along before the check was given to the bank.

Q.—You went to the Recorder's office, did you.

A.—And had everything transacted all fair and square.

Q.—And then went to the bank.

A.—Everything. The record, canceling of the mortgage, and paid the money over to Thomas, the Treasurer of St. Joseph's Benevolent Society, of whom I had the mortgage from.

By MR. PIERSON—

Q.—That was a \$1000 mortgage, was it not.

A.—Yes, sir; and he stood by me all the time, while this was transacted.

Q.—Well, that was done in the Recorder's office; was it the County Recorder's office where you released the mortgage.

A.—Yes, sir.

Q.—Then you went after that, after the mortgage was released, and you delivered him the deed and he gave you this warrant on the City Treasury, did he.

A.—Yes, sir.

Q.—And then Tibbey accompanied you to Donohoe, Kelly & Co.

A.—He accompanied me all through the whole transaction.

Q.—Now, I want to show you, Mr. Kavanagh—I want you to look at those signatures just as they are there.

A.—I think that is my signature, unless it could be duplicated in some way.

By CAPTAIN LEE—

Q.—Look well.

A.—He gave me all the checks signed.

Q.—I am referring to 46, 47 and 78.

A.—He brought me up to that office, opposite the hotel of course, and I signed a whole lot of these bonds; whether they were bonds, I was not aware, but signed.

Q.—How many papers did he give you; how many papers did you carry to Donohoe, Kelly & Co.; one, or two.

A.—Well, there was more than one or two of them. There were three of them.

Q.—There were three of them.

A.—Yes, sir. I think there were three of them, because there are my signatures.

Q.—What makes you think they are your signatures.

A.—Well, I could not say; but I think this is about my style of writing.

Q.—You think all these six signatures are yours, do you.

A.—These three.

Q.—There are six. There are three certificates with two signatures on each.

A.—Yes, sir. I think they are mine to the best of my knowledge.

Q.—Well, examine them carefully, Mr. Kavanagh.

A.—As a general thing when I make my signature, I generally put a little mark under each part and a dot here between them.

By MR. PIERSON—

Q.—You generally put a dot between and two lines underneath.

A.—I see there is one here with a dot, but as a general thing I make a little scribe under each of these; something this way. I do not see any under it. Generally I make a scribe under each here and a dot. The writing seems to

be the same as mine all through. There is a dot here and a dot here, but I see there is none on this one.

Q.—And there ain't any on this one, or on this one.

A.—There is a scratch under one of them.

By MR. PIERSON—

Q.—Where did you sign them.

A.—Up stairs in that office, up opposite where the New York Bakery was.

Q.—The Dupont Street Commissioners' office.

A.—Yes, sir, the Commissioners'.

Q.—The corner of Clay and Kearny.

A.—Yes, sir.

Q.—Who was there besides you.

A.—A little fellow by the name of Johnny Coffee. He was assisting that day as a copyist or writer. Little Johnny Coffee was there that day.

Q.—Now, can't you recollect whether you signed one, two or three certificates.

A.—I think I signed more than one or two.

Q.—Did you look at them first to see what they were.

A.—Well, I was in a big hurry and I didn't take particular notice. He said they were bonds that had to be signed.

Q.—Well, were they in the book when you signed them. Did you turn a leaf over like that and sign it or were they loose.

A.—Well, I am not positive.

By THE MAYOR—

Q.—Did you go to get your money the day you signed them.

A.—It was the next day.

By CAPTAIN LEES—

Q.—Well, now, did he give you all the papers you signed that day, or did he keep some of them.

A.—He did not give them to me, he kept them.

Q.—How many did he give to you.

A.—He didn't give me any.

Q.—Didn't he give you something that you carried to Donohoe's bank.

A.—That was a check that he got, and got the Mayor to sign it.

Q.—All these are signed by the Mayor; these are the same as these, only they are folded up for a purpose and pinned.

A.—Well, they were not turned back side up; they were all open like that.

Q.—We want to show you your signature without showing you something else, which you will see at some future time. Now, how many pieces of paper did he give you that the Mayor had signed, and which was an order on the City Treasurer, and which you went and took to Donohoe's bank. How many warrants. They are called warrants. How many warrants did he give you—one, two, or three.

A.—One, only one we took to the bank.

Q.—Now, how many of those did you sign in his office.

A.—Well, I could not be positive, I could not say.

Q.—One, two, or three.

A.—There was more than one or two.

By the MAYOR—

Q.—In other words, they were like this. You signed more than one or two.

A.—Yes, sir.

By CAPTAIN LEES—

Q.—Well, why did you sign more than one if he only gave you one.

A.—He said these were bonds or something.

Q.—Well, why did he say you must sign them.

A.—Well, I asked what was this, and he said, these were bonds that had to be signed, or warrants, I think he said, and they had to be signed.

By MR. PIERSON—

Q.—Did you turn them over and look at them before you signed.

By CAPTAIN LEES—

Here is one that is filled out that is to W. W. Young for \$14,000, and some odd dollars, and signed by the Mayor and signed by Mr. Tibbey. Was it signed by Mr. Tibbey and the Mayor, the paper he gave you.

A.—Well, I did not take the paper at all. Mr. Tibbey held it and he gave it to the bank.

Q.—But one piece.

A.—One piece.

Q.—And you signed, you think, three.

A.—I signed these bonds in the Commissioners' office, where the maps and all these fixings are up there.

Q.—And the ones you signed were in a book like this, were they.

A.—Well, I could not say that, sir. I am not positive. I think they were out, separate from the book.

By MR. PIERSON—

Q.—Did you go immediately down to Donohoe & Kelly's after you had signed those three.

A.—I think it was next day.

Q.—Well, who had these in the meantime.

A.—I don't know. I left them. Johnny Coffee was

there at the time, and he was officiating as one of the clerks.

Q.—Did you leave them with him or with Mr. Tibbey.

A.—Oh, I left them there in the office.

Q.—Were they loose like that torn out of the book, or fastened in the book.

A.—Well, I am sure I am not positive. I could not swear whether they were out of the book or in the book.

Q.—Well, the next day, when you went to Donohoe & Kelly, Mr. Tibbey only took one down. Do you know how much that was for.

A.—That was for the full amount.

By CAPTAIN LEES—

Q.—\$29,609.

A.—It was not for the full amount for the fact that the mortgage, I think, was taken out of that.

Q.—The mortgage was paid by the bank, was it.

A.—No, sir. Mr. Tibbey paid the mortgage.

By MR. PIERSON—

Q.—Was not the money paid after you got to Donohoe & Kelly's. Did not you get the money there to pay the mortgage with, because the warrant was for the full amount. I think from my particular knowledge that Mr. Thomas got a check to receive the money from the Treasury.

Q.—When you went to Donohoe & Kelly's with Mr. Tibbey, with one of these warrants, whom did you see or talked to there.

A.—I do not know the names of any of them.

Q.—Did you go into the back office.

A.—No, sir.

Q.—The front desk.

A.—Yes, sir.

By CAPTAIN LEES—

Q.—On the counter.

A.—Yes, sir.

By MR. PIERSON—

Q.—Did you have any talk with the man behind the counter.

A.—I did not. Tibbey did all the talking.

Q.—What was the result. Was there a big pile of money handed out.

A.—We got a check and left it in the bank and the bank went next day—

By CAPTAIN LEES—

Q.—You left the warrant in the bank.

A.—Left the check or warrant or whatever it was, and the bank went next day and got the money.

Q.—You got how much money the next day.

A.—Well, the book—I am not positive of the amount—but the book of the bank will show.

By MR. PIERSON—

Q.—Do you keep an account at that bank.

A.—Yes, sir.

Q.—Then that money was deposited there to your credit.

A.—Yes, sir.

Q.—Mr. Kavanagh, I want you to look at that signature. Those are stubs from which this was torn.

A.—That is the mark that I was in the habit of making under that (showing dash under a n a) Kavanagh.

Q.—Is that your signature. (Showing stub No. 78.)

A.—That looks like I generally make my signature.

Q.—You say that is your signature on stub 78.

A.—Yes, sir.

Q.—Now, I will show you these others. Look at them carefully, Mr. Kavanagh.

A.—Well, that don't seem to be like this other one here.

Q.—You are sure of that one.

A.—Well, I cannot be sure of the marking, but I know I am rather more favorable towards this signature than I am toward the other.

Q.—Now, look at these two.

A.—Well, that might be.

Q.—Well, what is your best judgment now.

A.—It does not look the same.

Q.—Well, do you think you wrote this and this.

A.—No, sir, I do not think I wrote that one.

Q.—Now, what is your best judgment.

A.—Well, I could not say that I did not do it, and I do not say, but maybe it is copied. It don't seem to be as heavy a writing as I generally write. I am a very heavy writer. I always write as heavy a hand as that.

Q.—Now, when you signed this signature, if you did sign it, did you turn it over on the back and sign this. Supposing it was like that and had a paper like that here, did you turn it over and sign it again on the back.

A.—I am not positive. I did everything he told me almost.

Q.—That is you did everything he told you that was necessary to be done.

A.—Yes, sir.

By THE MAYOR—

Q.—That who told you.

A.—Tibbey.

By CAPTAIN LEES—

Q.—Now, I want to ask you a question, Mr. Kavanagh. Did Mr. Tibbey give you warrants upon the Treasury or

checks upon the Treasury that day for \$59,218. Recollect what I say, \$59,218.

A.—I do not know anything about it. Not to my knowledge.

Q.—Well, did you get \$59,218.

A.—No, sir.

Q.—Did you draw the money out of that bank or did it go in to your credit.

A.—It went to my credit on the bank-book. I never handled it at all.

Q.—It will show just what you did get to a cent.

A.—Yes, sir.

Q.—If they paid the mortgage off for you it will show that.

A.—Yes, sir, show that and everything.

Q.—It is all there.

A.—Yes, sir.

Q.—Will you bring your bank-book here to-morrow at two o'clock.

A.—Certainly.

Q.—Now, I suppose it is fair for us to state here to you, because you do not seem to know, that there have been a lot of warrants over-issued on the Dupont Street Commission or else there have been a lot of forgeries committed. In other words, the city has been robbed of a large amount of money. We do not say that you have done it, because you had no chance to do it; but what I want to know is—I want you to bring your bank-book here for the year '77.

A.—I will meet you to-morrow, and you go with me and get the man that did the business in the bank-book. He is a bald-headed man.

Q.—Where is your bank-book.

A.—At Donohoe, Kelley's.

Q.—You leave your bank-book there.

A.—Yes, sir, I trust that house with everything.

Q.—Now, do you know where the Chief of Police office is in the old City Hall.

A.—Yes, sir.

Q.—Will you come there say at eleven o'clock to-morrow.

A.—Yes, sir.

Q.—Mr. Kavanagh, these books show that you got \$59,-218, when the award shows you were only entitled to \$29,600. These are the warrants for which that money was drawn. Now, Mr. Kavanagh, you see that is a warrant to pay you \$29,000, even money.

A.—Yes, sir.

Q.—That is signed by the Mayor and Mr. Tibbey to pay you \$29,000. That is one warrant.

A.—Yes, sir.

Q.—That warrant was paid, and you received it from the Treasury here. That is your receipt to the Treasury for the money; that is if that is your receipt.

A.—That is my signature. That is the way I do it always, and I am pretty well conversant with my signature.

Q.—Now that is the reason we ask you so many questions how you came to sign it; you did sign, and you say you signed anything that he told you was necessary for you to sign, when you were to get your money.

A.—Yes, sir.

Q.—Now you see that again: "Pay to George Kavanagh or order \$609." That is the balance; that makes what you ought really to have had. Do you understand. That makes your amount \$29,609. That is really what you ought to have had.

A.—Yes, sir; that is about the figure. Those two were paid in April and May.

Q.—Did you see Mr. Tibbey write that in there.

A.—Well, sir, I am not positive. I could not say.

Q.—Mr. Kavanagh you have seen that warrant of \$609 and one of \$29,000.

A.—Yes, sir.

Q.—Now, here is another warrant to pay George Kavanagh \$29,609. That makes a total of just double that amount, exactly.

A.—Yes, sir.

Q.—That is, in other words, the books here show that you got \$59,218, when you only ought to have got \$29,609.
By THE MAYOR—

Q.—And your receipts show it. You have receipted for it and acknowledge that you received it from the city.

A.—I am very fortunate to have done it through the bank in this way.

Q.—Did you pay anybody else besides this mortgage off at \$1,000. How much money was there.

A.—A thousand dollars.

Q.—Here are two amounts of \$1,000. This is Mr. Cassebohm, the Treasurer. Here are two amounts of \$1,000. Did you owe anybody \$1,000.

A.—No, sir.

By THE MAYOR—

Q.—Did Tibbey charge you anything for attending to your business.

A.—Yes, sir.

Q.—How much did he.

A.—Oh, no, I signed it myself.

By CAPTAIN LEES—

Q.—You don't understand; did you pay him any money.

A.—Yes. He did not make any charges, but I made him a present.

Q.—Of how much.

A.—Of fifty dollars.

Q.—I want to find out what this \$1,000 means.

A.—That I paid him about a week afterwards. I gave him a present of it.

Here an adjournment was taken until Thursday, March 20th, at two o'clock P. M.

TESTIMONY OF H. ICKELHEIMER.

SECOND DAY.

By CAPTAIN LEES—

Q.—Is that your signature. [Showing witness the stub to Warrant No. 33, dated January 6, 1877, for \$14,000.]

A.—I should say that was my signature.

Q.—And that. [Showing witness the stub to Warrant No. 34, January 6, 1877, for \$292.]

A.—So is that.

Q.—And that. [Showing witness the stub to Warrant No. 35, January 6th, 1877, for \$14,292.]

A.—That also.

Q.—Now, those are your signatures. Now look at them carefully.

A.—That is my way of signing.

Q.—Now, then, I will show you this. Just look at that. [Showing witness Dupont Street Warrant No. 34, for \$292, dated January 6, 1877.]

A.—Yes, sir, that is my signature.

Q.—Look at this one. [Showing witness Warrant No. 33, for \$14,000, dated January 6, 1877.]

A.—Yes, sir.

Q.—Look at this one. [Showing witness Warrant No. 35, for \$14,292, dated January 6, 1877.]

A.—That is the same.

Q.—Now, Mr. Ickelheimer, who did you get these warrants from.

A.—Mr. Tibbey.

Q.—How many did you get.

A.—I only got one for \$292, if I recollect right. The others I got the bonds. I don't think I got that one. I think I just got the bonds.

Q.—You got the warrant for \$292.

A.—Yes, sir.

Q.—And drew the coin on that.

A.—Yes, sir. Mr. Tibbey drew it for me; he sent his boy up to the office and got it sometime after I sold the bonds. I waited in his office, and the boy came back with the money, \$292. I didn't get the warrant out for six months after I had the bonds.

Q.—Do you know how much your award was. How much was you awarded.

A.—\$14,292.

Q.—That was what the award was to you.

A.—Yes, sir.

Q.—For your damages on Dupont street.

A.—Yes, sir.

Q.—By the Commission.

A.—By the Commission.

Q.—Now, this warrant, look at this warrant for \$14,000; what did you do with that warrant. Did you get the bonds for that, you say.

A.—I got the bonds for that; yes, sir.

Q.—Yourself, personally.

A.—Mr. Tibbey went with me to the office.

Q.—To what office.

A.—I think Auditor's—the Treasurer's office, if I recollect right. That is where we got them.

Q.—Now, then, you got the bonds on that \$14,000.

A.—I did.

Q.—What have you done with those bonds.

A.—I have sold them. I don't know who has got them. John C. Perry sold them for me—or John Perry rather, John Perry, Jr.

Q.—Now, Mr. Ickelheimer, \$14,292 was the amount of your award, wasn't it.

A.—Yes, sir.

Q.—Well, will you explain to me how it is that there is another warrant here for \$14,292, which had been paid, making double the amount that you were entitled to.

A.—I cannot explain it. The first thing I knew of it was when I saw it in the Call this morning.

Q.—Who did you receive these warrants from originally.

A.—From Mr. Tibbey.

Q.—When you received for these moneys how many pieces of paper did you sign.

A.—Well, I could not recollect, but I signed my name there for about a half an hour—kept on signing for ever so long.

Q.—Did you sign two or three pieces.

A.—I could not recollect.

Q.—Well, did you sign whatever Tibbey presented to you for signature.

A.—Why, yes; he says it is necessary to sign this, and now this, and I kept on signing. As long as I got my bonds I didn't suspect anything. I could not swear whether I signed one or two, however.

Q.—Did you endorse this before they were taken off or

after they were taken out; were they in the book when you endorsed them.

A.—I think they were.

Q.—Still attached to the stub.

A.—I think they were.

Q.—Now, did you get any more than \$14,292. Did you ever receive any more from the Commissioners, or from Tibbey, or from the city government in any shape, except the \$14,292.

A.—No.

Q.—And you received it in this way—in \$14,000 and \$292.

A.—I had \$14,000—1,000 dollar bonds.

Q.—I know, but you got one warrant for \$14,000 and one for \$292.

A.—Exactly.

Q.—Did you get a single warrant for \$14,292.

A.—No, sir. I never had a warrant in my possession at all. I just got the bonds after I signed the warrant, excepting this one. I got the bonds January 8th, 1877.

By MR. CASSEBOHM—

Q.—Did you make any entry anywhere of that money.

A.—No, sir. John Perry, I sent the bonds down to his office.

Q.—I mean when you got this money—this \$292—did you make any entry on your books anywhere.

A.—No, sir; I am a very careless bookkeeper.

By CAPTAIN LEES—

Q.—He states that all these are his genuine signatures, and he states that he signed everything that Mr. Tibby asked him to sign.

A.—I did not know that I signed three warrants.

Q.—You signed everything that Tibbey directed you to sign.

A.—He kept telling me "now this one," and "now this one, keep on."

Q.—You understood that he had to keep a copy.

A.—That he might have to keep one or might need to keep one. I do not understand those things.

Q.—You never authorized Tibbey in any manner to negotiate this warrant, did you.

A.—No, sir.

Q.—The only ones that he had anything to do with are these two here, Nos. 33 and 34—that is, one for \$14,000 and one for \$292.

A.—Yes, sir.

Q.—Those are the only ones Tibbey had any authority to do anything with.

A.—That I know of.

Q.—And you never gave him any authority to issue that warrant and make use of your name, which he obtained, to negotiate it.

A.—No, sir.

By MR. ESTEE—

We must decline to have any further private examination, or to answer any further questions in private. Any examination must be in public.

By CAPTAIN LEES—

Mr. Estee, I will ask you some few questions. You stated, and so did Mr. Tibbey, yesterday, that this morning you would furnish us with his bank books and his checks, covering the period of time when he was Secretary

of the Dupont Street Commission. Do I understand that you decline to do that at present.

By MR. ESTEE—

We decline to make any private examination at present.

Q.—That is not just what I want to get at.

By MR. ESTEE—

A.—That is all I can say, that we decline to have any further private examination. We do not make any other declination.

Q.—Do I understand that you refuse to let us examine his bank books, bank accounts, and the checks covering the period of time when he was Secretary of the Dupont Street Commission. I want to know whether you will permit the Commissioners to examine Mr. Tibbey's bank books, check books and checks, inclusive of the date from the time when he was appointed to the time of the expiration of his services on this Commission.

A.—Well, we intended that our statement was full enough; that no further private examination can be had. It will be in public.

Q.—That is not the point; that is settled. What I want to get at is this. As a public officer, I am asking you whether I will be permitted to examine even in your custody the accounts of Mr. Tibbey. The bank accounts and check books, and his checks, covering the period of time that he was Secretary of the Dupont Street Commission.

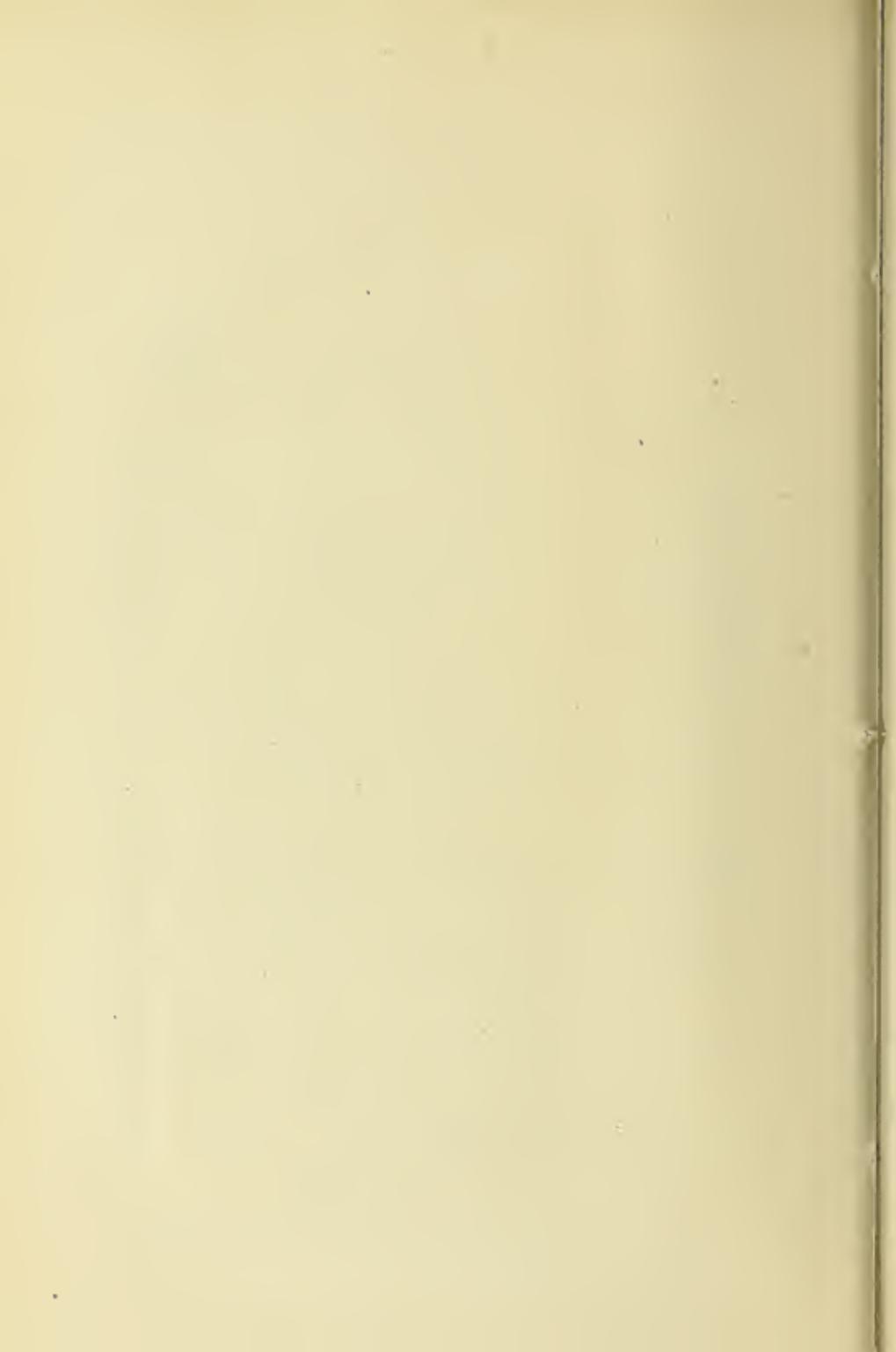
By MR. CAMPBELL—

I think, Mr. Lees, he has sufficiently answered already.

By CAPTAIN LEES—

Of course, you understand, gentlemen, what the result of this thing is; that there is but one thing else for me to do. Mr. Tibbey, I formally arrest you for the em-

bezzlement of \$65,000 public funds, you being a public officer at the time. You understand that you was a public officer. You was Secretary of the Dupont Street Commission, which was appointed according to law. You was duly elected and qualified, etc. I arrest you on the charge of embezzling sixty-five thousand and some odd dollars. I do not know the exact amount of public money belonging to the City and County of San Francisco.



*A full and complete Statement, as prepared by
I. W. LEES, Captain of Detective Police, and
H. S. HEALEY, Clerk of Detective Department,
of the Receipts and Disbursements
(legitimate and fraudulent) on account of
the Board of Dupont Street Commissioners,
for the widening of Dupont Street, as pro-
vided by an Act of the Legislature of the
State of California, entitled "An Act to au-
thorize the widening of Dupont Street, in
the City of San Francisco," approved March
23, 1876.*

STATEMENT OF WARRANTS DRAWN

No. war-	Date		Date.	
rant.	of warrant.	In whose favor drawn.	By whom received.	of payment.
				1877.
1...	January 4..	J. Morgan and wife..J. Morgan and wife...	January 4	
2...	January 4..	J. Morgan and wife..J. Morgan and wife...	March 23	
3...	January 4..	A. E. Head. ....A. E. Head.....	January 4	
4...	January 4..	A. E. Head.....	A. E. Head	March 8
5 ..	January 5..	W. C. P. Union ...W. C. U., per N. A....	June 14	
6...	January 6..	S F. Bulletin Co....W. M. Martin.....	June 28	
7...	January 6..	Post Publishing Co..C. P. Jones.....	March 24	
8 ..	January 6..	J. Van Bergen.....J. W. Van Bergen....	March 30	
9...	January 6..	Geo. A. Worn.....George A. Worn.....	March 15	
10 ..	January 6..	Geo. A. Worn. ....George A. Worn.	March 15	
11...	January 6..	C. H. Reynolds.....C. H. Reynolds.....	March 15	
12...	January 6..	C. H. Reynolds.....C. H. Reynolds.....	March 15	
12½...	January 6..	Richard Ivers.....Richard Ivers.....	March 16	
13...	January 6..	Rich rd Ivers.....Richard Ivers	March 16	
14...	January 6..	Joseph Clement....E. B. Clement.....	March 27	
15...	January 6..	Joseph Clement....E. B. Clement.....	March 16	
16...	January 6..	Joseph Clement. ....E. B. Clement.....	March 16	
17...	January 6..	Joseph Clement....E. B. Clement.....	March 20	
18...	Janmary 6..	Joseph Clement....E. B. Clement.....	March 20	
19...	January 6..	Joseph Clement....E. B. Clement.	March 20	
20...	January 6..	Joseph Clement....E. B. Clement.....	March 16	
21...	January 6..	D. Farquharson.....D. Farquharson.....	March 20	
22...	January 6..	D. Farquharson....D. Farquharson.....	March 20	
23...	January 6..	William Corcoran....William Corcoran.....	March 20	
24...	January 6..	Marie Manrin.....O L. Bokes.....	March 24	
25...	January 6..	William M. Pierson..William M. Pierson .	March 20	
26...	January 6..	Sutro & Co	Sutro & Co.....	March 8
27...	January 6..	Sutro & Co.....	Sutro & Co.....	March 8
28...	Janmary 6..	A. J. Bryant.....A. J. Bryant.....	March 16	
29...	January 6..	W. P. Humphreys...W. P. Humphreys. ...	March 15	
30...	January 6..	Geo. F. Maynard.....George F. Maynard...	March 8	

BY THE DUPONT STREET COMMISSION.

ON WHAT ACCOUNT.

Cash value lands taken.	Cash value impr v'ts.	Contingencies	Amount.
\$12,700	\$3,639	.....	\$16,000 00
.....	.....	.....	339 00
75,779	20,525	.....	96,000 00
.....	.....	.....	334 00
.....	Job printing.....	\$13 50	13 50
.....	Advertising.....	16 50	16 50
.....	Advertising.....	17 50	17 50
.....	Rent.....	52 50	52 50
.....	Real estate expert.....	1,000 00	1,000 00
.....	Real estate expert.....	97 00	97 00
.....	Real estate expert.....	1,000 00	1,000 00
.....	Real estate expert.....	97 00	97 00
.....	Real estate expert....	1,000 00	1,000 00
.....	Real estate expert....	97 00	97 00
.....	Searcher of titles.....	300 00	300 00
.....	Searcher of titles.....	500 00	500 00
.....	Searcher of titles.....	500 00	500 00
.....	Searcher of titles.....	500 00	500 00
.....	Searcher of titles.....	500 00	500 00
.....	Searcher of titles.....	500 00	500 00
.....	Searcher of titles.....	500 00	500 00
.....	Searcher of titles.....	400 00	400 00
.....	Improvement expert..	1,000 00	1,000 00
.....	Improvement expert...	641 43	641 43
.....	Improvement expert...	641 43	641 43
250	.....	.....	250 00
.....	Legal services.....	5,500 00	5,500 00
.....	.....	.....	2,547 50
.....	Sundry expenses.....	14,587 70	32,767 20
.....	Commissioner.....	2,000 00	2,000 00
.....	Commissioner.....	2,000 00	2,000 00
.....	Commissioner	500 00	500 00

STATEMENT OF WARRANTS

No. war-	Date		Date
rant.	of warrant.	In whose favor drawn.	By whom receipted. of payment.
	1877.		1877.
31...	Jaunary 6	John P. Jones.	J.P.Jackson,his att'y..January 8
32...	Jaunary 6	John P. Jones.....	J.P.Jackson,his att'y.
33...	Jaunary 6	H. Ickelheimer.....	H. Ickelheimer.....Jaunary 8
34...	Jaunary 6	H. Ickelheimer.....	H. Ickelheimer.....March 23
35...	Jaunary 6	H. Ickelheimer.....	H. Ickelheimer .....March 20
36...	Jaunary 6	M. Schwamm	M. Schwamm .....Jann'y 11
37...	Jaunary 6	M. Schwamm	M. Schwamm .....March 26
38...	Jaunary 6	H. Fisher.....	Henry E. Fisher, Julia Fisher.....Janu'y 11
39...	Jaunary 6	H. Fisher,..	H. E. Fisher, J. Fisher.March 29
40...	Jaunary 6	H. Fisher.....	\$19,755. cancelled.....
41...	Jaunary 6	Cornelius O'Conor.	Cornelius O'Connor. ....Jaunary 8
42...	Jaunary 6	Cornelius O'Conor.	Cornelius O'Connor....July 18
43...	Jaunary 6	W. W. Young.....	\$14,945, cancelled.....
44...	Jaunary 6	Seth Cook.....	C. O'Connor.....Jaunary 8
45...	Jaunary 6	Seth Cook.....	C. O'Connor. July 18
46...	Jaunary 6	George Kavanagh.	George Kavanagh .....May 16
47...	Jaunary 6	George Kavanagh....	George Kavanagh.....April 4
48...	Jaunary 6	Donald McKay.....	Donald McLea.....Janu'y 15
49...	Jaunary 6	Donald McKay.	Donald McLea..... April 9
50...	Jaunary 6	R albert Watt.....	Robert Watt.....Febru'y 3
51...	Jaunary 6	Robert Watt	Francis Bertou, by Ro- bert Watt.....March 16
51½...	Jaunary 6	C. F. Fargo.....	J. B. Fargo, his att'y.....April 5
52...	Jaunary 6	C. F. Fargo.....	J. B. Fargo, his att'y.....April 5
53...	Jaunary 16	W. S. Hobart.....	W. S. Hobart.....Janu'y 16
54...	Jaunary 16	W. S. Hobart.....	W. S. Hobart.....July 9
55...	Jaunary 16	D. P. Fenton.....	D. P. Fenton .....March 15
56...	February 6	William M Pierson.	William M. Pierson....March 15
57...	February 6	H. S. Tibbey.....	H. S. Tibbey.....March 15
58...	February 20	N. Van Bergen.....	J. W. Van Bergen....March 15
59...	February 20	W. P. Humphreys...W. P. Humphreys....	W. P. Humphreys....March 16
60...	February 20	Fred. Hess & Co.	\$6, cancelled.....
61...	February 20	S. F. Gaslight Co.	\$6 45, cancelled.....
62...	February 20	Charles E Barry	W. P. Humphreys....March 15
63...	February 20	Le Count Bros.....	J. N. Byers.....March 19

DRAWN, ETC.—Continued.

ON WHAT ACCOUNT.

Cash value lands taken.	Cash value improv'ts.	Contingencies.	Amount.
26,035	.....	.....	26,000 00
.....	.....	.....	*35 00
12,700	1,592	.....	14,000 00
.....	.....	.....	292 00
.....	.....	.....	14,292 00
13,970	2,838	.....	16,000 00
.....	.....	.....	808 00
16,827	2,878	.....	19,000 00
.....	.....	.....	705 00
.....
17,462	923	.....	18,000 00
.....	.....	.....	385 00
.....
19,208	800	.....	20,000 00
.....	.....	.....	8 00
.....	.....	.....	29,000 00
.....	.....	.....	609 00
12,840	1,007	.....	13,000 00
.....	.....	.....	847 00
38,354	4,286	.....	42,000 00
.....	.....	.....	640 00
20,180	6,326	.....	26,000 00
.....	.....	.....	506 00
18,097	3,418	.....	21,000 00
.....	.....	.....	515 00
.....	Clerk.....	50 00	50 00
.....	Salary.....	250 00	250 00
.....	Salary.....	200 00	200 00
.....	Rent	52 50	52 50
.....	Copy of Block Book...	20 00	20 00
.....
.....	Rev'g Abstract of Titles	750 00	750 00
.....	Stationery.....	13 13	13 13

* Not paid

STATEMENT OF WARRANTS

No. war-	Date		Date
rant.	of warrant.	In whose favor drawn.	By whom received,
	1877.		of payment.
64	February 20.	Edward Bosqui.....	Edward Bosqui..... March 15
65	February 20	Edward Denny & Co.	Shearer..... March 22
66	February 20.	Britton, Rey & Co....	F. X. Simon..... March 18
67	February 20.	Joseph L. Howell....	C. Howell..... April 21
68	February 27.	J. Crowninshield....	J. Crowninshield..... March 15
69	February 28	William M. Pierson ..	H. S. Tibbey..... March 15
70	February 28	H. S. Tibbey.....	H. S. Tibbey..... March 15
71	March 6....	Fleet F. Strother.....	Fleet F. Strother..... March 16
72	March 8....	Sutro & Co.....	Sutro & Co..... March 8
73	March 8....	McAllister & Bergin..	J. Seilomon..... March 16
74	March 10....	Nicholas Cousin.....	N. Cousin..... March 22
75	March 14....	James Phelan.....	James Phelan..... March 15
76	March 20....	George W. Osborn* ..	G. W. Osborn..... March 22
77	March 20....	George W. Osborn...G. W. Osborn	March 22
78	March 22....	George Kavanagh....	George Kavanagh..... March 23
79	March 24....	Richard Ivers.....	Richard Ivers..... March 26
80	March 24....	Post Publishing Co.	Burke..... April 5
81	March 24....	T. D. Mathewson...T. D. Mathewson	March 24
82	March 24....	D. C. McRuer.....	D. C. McRuer..... March 26
83	March 28....	R. H. Sinton.....	R. H. Sinton..... March 31
84	March 28....	William M. Pierson..	William M. Piersen... March 29
85	March 28....	H. S. Tibbey.....	H. S. Tibbey..... March 28
86	April 13....	M. C. Smith.....	Charles A. Doyle†..... April 19
87	April 13....	P. Marsicano.....	P. Marsicano..... July 24
88	April 13. ...	William Brown.....	William Brown..... April 17
89	April 16....	Thos. Adam.....	Thomas Adam..... April 16
90	April 16....	T. Adam & M. Kibbe.	M. Kibbe & T. Adam... April 16
91	April 20....	G. Middlehoff.	G. Middlehoff..... April 20
92	April 20....	David Hunter.....	David Hunter..... August 30
93	April 20....	David Hunter.	David Hunter..... April 27
94	April 20....	David Hunter.....	David Hunter..... April 27
95	April 20....	David Hunter.....	David Hunter..... July 16
96	April 20....	David Hunter.....	David Hunter..... April 27
97	April 20....	N. Van Bergen.....	J. Van Bergen..... June 5
98	April 25....	Hyam Joseph.....	Hyam Joseph..... April 27

* Administrator of estate of M. C. Smith, deceased. † Account George Dixon.

DRAWN, ETC.—Continued.

ON WHAT ACCOUNT.

Cash value lands taken.	Cash value improv'ts.	Contingencies.	Amount.
.....	.....	Books.....	42 25
.....	.....	Stationery.....	50 00
.....	.....	Lithographing.....	400 00
.....	.....	Stationery.....	16 15
.....	.....	Clerk.....	562 50
.....	.....	Salary.....	250 00
.....	.....	Salary.....	200 00
26,248	3,698	.....	29,946 00
.....	.....	Sundry expenses.....	1,710 00
.....	.....	Written opinion.....	500 00
42,121	27,173	.....	69,294 00
25,000	575	.....	25,575 00
20,000	4,440	.....	14,250 00
.....	.....	.....	10,190 00
* 23,283	6,326	.....	29,609 00
.....	.....	Real estate expert....	2,000 00
.....	.....	Advertising.....	21 00
.....	.....	Arbitrator.....	1,000 00
.....	.....	Arbitrator.....	250 00
.....	.....	Revising Report*....	300 00
.....	.....	Salary.....	250 00
.....	.....	Salary.....	200 00
.....	.....	Improvement expert...	1,000 00
37,033	4,824	.....	41,857 00
16,406	1,841	.....	18,247 00
14,436	1,779	.....	16,215 00
19,641	8,835	.....	28,476 00
14,141	5,381	.....	19,522 00
.....	.....	.....	10,932 00
9,193	1,321	.....	10,514 00
18,386	5,174	.....	23,560 00
.....	.....	.....	10,514 00
24,723	2,069	.....	26,792 00
.....	.....	Rent.....	100 00
12,705	963	.....	13,668 00

* Real Estate Experts.

STATEMENT OF WARRANTS

No. war-	Date		Date.	
rant.	of warrant.	In whose favor drawn.	By whom received.	of payment.
	1877.		1877.	
99	April 25	L. M. Babcock	E. Babcock	April 27
100	April 25	William M. Pierson	H. S. Tibbey	April 25
101	April 25	H. S. Tibbey	H. S. Tibbey	April 25
102	April 25	David Hunter	David Hunter	April 27
103	April 27	William W. Young	William W. Young	April 23
104	May 10	William M. Pierson	W. M. Pierson	May 14
105	May 16	Edward Bosqui & Co.	Edward Bosqui & Co.	May 22
106	May 16	John Fitzpatrick	John Fitzpatrick	May 16
107	June 27	S. F. Bulletin Co.	Wm. Martin, Collector	June 26
108	June 27	S. F. Bulletin Co.	Wm. Martin, Collector	June 26
109	June 27	McCrellish & Co.	Per Daly	June 29
110	June 27	George Buck	George Buck	June 29
111	June 27	S. F. Gaslight Co.	M. B. Marum	Feby' 16
112	June 27	C. Hubert, Treasurer	P. Sander	June 28
113	July 9	McCrellish & Co.	Per Daly	July 11
114	July 9	Owner subdivision No.		
	2, block 118			
115	July 9	Owner subdivision No.	To G. Baum, by order 5, block 119	of Court, Aug. 8, '77... August 8
116	July 9	San Francisco Mail	Per Charles Hunt	July 23
117	August 2	William M. Pierson	By Edwards	August 2
118	August 2	H. S. Tibbey	H. S. Tibbey	August 2
119	Septem'r 1	William M. Pierson	W. M. Pierson	Septe'r 1
120	Septem'r 1	H. S. Tibbey	H. S. Tibbey	Septe'r 1
121	October 8	William M. Pierson	W. M. Pierson	Nove'r 3
122	October 10	H. S. Tibbey	H. S. Tibbey	Nove'r 3
123	Novem'r 3	William M. Pierson	W. M. Pierson	Nove'r 3
124	Novem'r 3	H. S. Tibbey	H. S. Tibbey	Nove'r 7
125	Novem'r 28	Robert Watt	Robert Watt	Dece'r 5
126	Novem'r 28	S. F. Chronicle	C. De Young & Co.	Dece'r 6
127	Novem'r 28	E. Donnelly	E. Donnelly	Dece'r 6
128	Novem'r 28	W. P. Humphreys	W. P. Humphreys	Dece'r 5
129	Novem'r 25	J. Middleton & Son	J. S. Dimon, Jr.	Dece'r 14
130	Decem'r 31	Eugene McCarthy	E. McCarthy	Dece'r 31
131	Decem'r 31	C. Hubert, Treasurer	Per Cassebohm	Dece'r 31

DRAWN, ETC.—Continued.

ON WHAT ACCOUNT.

Cash value lands taken.	Cash value improv's.	Contingencies.		
18,386	1,256		19,642	00
.....	Salary.....	250	00
.....	Salary.....	200	00
10,111	1,134	.....	11,245	00
13,781	1,164	.....	14,945	00
.....	Salary.....	500	00
.....	Books.....	120	00
.....	Janitor.....	130	00
.....	Advertising.....	67	50
.....	Advertising.....	381	75
.....	Advertising.....	320	50
.....	Laborer.....	10	00
.....	Gas.....	6	45
.....	Interest on bonds.....	35,000	00
.....	Advertising.....	52	25
9,630	1,302	.....	"10,932	00
14,437	1,750	.....	16,187	00
.....	Advertising.....	109	00
.....	Salary.....	250	00
.....	Salary.....	600	00
.....	Salary.....	250	00
.....	Salary.....	200	00
.....	Salary.....	250	00
.....	Salary.....	200	00
.....	Salary.....	250	00
.....	Salary.....	200	00
.....	Rent.....	105	00
.....	Advertising.....	72	50
.....	Laborer.....	43	00
.....	Surveying.....	47	00
.....	Auctioneer's fees.....	45	85
.....	Real estate expert.....	500	00
.....	Interest on bonds.....	20,000	00

*Not paid.

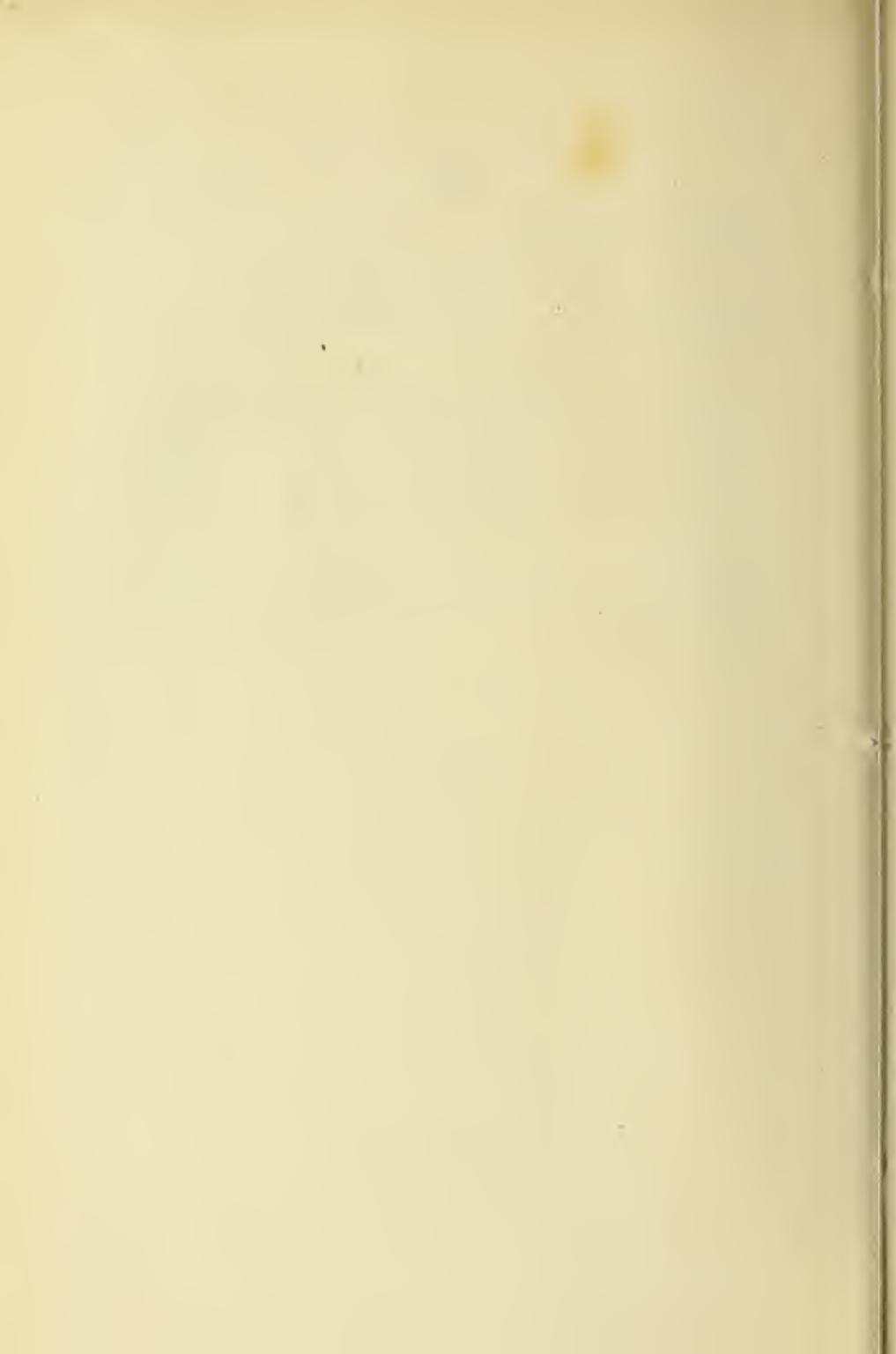
STATEMENT OF WARRANTS

No. war. rant.	Date of warrant.	In whose favor drawn.	By whom received.	Date. of payment.
	1877.			1878.
132...	Decem'r 31..	D. C. Nealon.....	D. C. Nealon.....	Jann'y 21
	1878.			1878.
133...	January 24..	Estate M. C. Smith...C. A. Doyle..	.....	Febu'y 1
134...	June 5	Wm. S. Moss & Co...Per Birch.....		June 6
135...	June 25....	C. Hubert.....	C. Hubert.....	June 25
136...	June 6....	C. Hubert.....	C. Hubert.....	June 6
137...	Decem'r 21..	C. Hubert.....	C. Hubert.....	Dece'r 21
	1879.			1879.
138...	January 13..	C. Hubert.....	C. Hubert.....	Janu'y 18
139...	January 24..	H. S. Tibbey.....	H. S. Tibbey.....	Janu'y 25

DRAWN, ETC.—Continued.

ON WHAT ACCOUNT.

Cash value lands taken.	Cash value improv'ts.	Contingencies.	Amount.
.....	Sheriff's fees.....	40 00
.....	Improvement expert...	641 43
.....	Advertising.....	362 50
.....	400 00
.....	Advertising.....	35 00
.....	250 00
.....	250 00
.....	250 00
\$654,063	\$129,237		\$104,888 82 \$975,412 82



STATEMENT IN DETAIL OF THE RECEIPTS AND
DISBURSEMENTS OF THE COMMISSION.

To cash received from sale of 1,000,000 Dupont Street		
Bonds .....	.....	\$966,350 00
By paid awards for cash value of lands taken... 644,393 00	.....
By paid awards for cash value of improvements		
taken or damaged..... 127,935 00	.....
		\$772,333 00
By paid interest on Dupont Street Bonds, paid		
from surplus remaining in the hands of the		
Commissioners unexpended, which had been		
set apart in the item of \$134,691, by the		
County Court, as the estimated expenses ne-		
cessary for widening the street .....	.....	55,000 00
By paid actual costs and expenses incurred,		
arising from and incidental to the widening of		
Dupont street, viz:		
By paid salaries of three Commissioners (A. J.		
Bryant, G. F. Maynard, and Wm. P. Hum-		
phreys, at \$2,000 each .....	.....	\$6,000 00
By paid salary of Attorney of Board (Wm. M.		
Pierson), 19 months, at \$200 per month....	.....	4,750 00
By paid salary of Secretary of Board (H. S.		
Tibbey), 19 months, at \$200 per month ....	.....	3,800 00
By paid salaries of 2 clerks, 1 for 7½ months,		
at \$75 per month; 1 for 2 months, at \$50		
per month; janitor, \$130 .....	.....	792 50
Carried forward.....	.....	\$15,342 50
4*		\$827,333 00

STATEMENT—Continued.

Brought forward.....	\$15,342 50	\$827,333 00
By paid salaries of 3 real estate experts (G. A. Worn, C. H. Reynolds, and Richard Ivers), at \$3,097 each.....	9,291 00	.....
By paid salaries of 2 real estate experts—R. H. Sinton, \$300; Eugene M. Carthy, \$500....	800 00	.....
By paid salaries of 3 improvement experts (David Farquharson, Wm. Corcoran, and M. C. Smith), at \$1,641 43 each.....	4,924 29	.....
By paid salaries of 2 arbitrators (T. D. Mathewson, \$1,000; D. C. McRuer, \$250), Com. v. Blythe.....	1,250 00	.....
By paid for maps, surveys, lithographing, and computing.....	2,342 00	... ...
By paid for searching records, preparing and continuing 32 abstracts of title to lands taken for widening Dupont street (Joseph Clement).....	3,200 00	.....
By paid for revising abstracts of titles (C. E. Barry).....	750 00	.....
By paid for attorney's fees, for adjusting titles (Wm. M. Pierson).....	5,500 00	.....
By paid for attorney's fees, for examining titles to lands taken (Wm. M. Pierson).....	3,200 00	.....
By paid for attorney's fees, for written opinion as to correctness of methods adopted by experts in computing value of lands taken (McAllisters & Bergin).	500 00	.....
By paid for printing and advertising (as per vouchers).....	1,514 50	.....
By paid for books and stationery (as per vouchers), excepting bill of Bosqui & Co., for \$8 25, payment of which was ordered by the Board August 15, 1876.....	418 73	.....
By paid for rent of office (as per vouchers)...	607 50	.....
By paid for office furniture, gas, etc., (as per vouchers).....	91 75	.....
Carried forward.....	\$49,732 27	\$827,333 00

STATEMENT—Continued.

Brought forward.....	\$49,732 27	\$827,333 00
By paid for labor tearing down buildings, moving, etc., (as per vouchers).....	70 70	.....
By paid for auctioneer's fees (as per vouchers).....	45 85	.....
By paid for Sheriff's fees (as per vouchers).....	40 00	.....
	—	—
Total authorized incidental expenses.....		\$49,888 82

FORGERIES AND FRAUDS BY H. S. TIBBEY.

By fraudulently raising Certificate of Indebtedness No. 14, dated July 11, 1876, to H. S. Tibbey or order, to pay stationery bill for \$15 (as per stub), due J. L. Howell, of \$16 95, to \$15,000, selling same to Sutro & Co., July 15, 1876, at 70 per cent., receiving therefor the check of Sutro Co., No. A—F. 57,366, dated July 15, 1876, on the Bank of British North America, for \$10,500, and depositing said check to the credit of H. S. Tibbey, with Belloc & Co., on the same date, who collected the same from the Bank of British North America and placed the proceeds to Tibbey's credit. Thus fraudulently obtaining from the Dupont Street Fund in excess of amount authorized to be drawn.....	14,985 00	.....
By fraudulently raising Certificate of Indebtedness No. 23, dated August 23, 1876, to order of H. S. Tibbey, for \$58, to pay H. Laidley for rent of office \$40; Chas. J. Riley for plumbing \$13 55; E. Bosqui & Co., for printing \$8 25 to \$5,300, selling the same to Sutro & Co., August 23, 1876, at 70 per cent., and receiving therefor the check of Sutro & Co., No. A—F. 58,639, dated August 23, 1876, on the Bank of British North America for \$4,060, depositing said check to the credit of H. S. Tibbey, with		
Carried forward.....	\$14,985 00	\$877,221 82

STATEMENT—Continued.

Brought forward.....	\$14,985 00	\$877,221 82
Belloc & Co., on the same date, who collected the same from the Bank of British North America and placed the proceeds to Tibbey's credit. Thus fraudulently obtaining from the Dupont Street Fund in excess of the amount authorized to be drawn.....	5,742 00	
By fraudulently issuing Warrant No. 35 on the Dupont Street Fund, dated January 6th, 1877, to the order of H. Ickelheimer, for \$14,292, being the amount of his award for lands taken and improvements taken or damaged. Subdivision 10, Block 121. (Warrant No. 33 for \$14,000 and Warrent No. 34 for \$292 having been previously drawn and delivered to pay said award.) Selling the said Warrant No. 35 to the California Savings and Loan Society, January 10th, 1877, at 95 per cent., and receiving therefor the check of the California Savings and Loan Society, on the London and San Francisco Bank (limited) to H. S. Tibbey or bearer, dated January 10th, 1877, which was on the same date deposited to the credit of H. S. Tibbey, with Belloc & Co., who collected the same from the London and San Francisco Bank, and placed the proceeds to Tibbey's credit. Thus fraudulent y obtaining a second payment of the award for Subdivision 10, Block 121, said fraudulent warrant being paid at the Treasury, March 20th, 1877	14,292 00	
By fraudulently issuing Warrants Nos. 46 and 47 on the Dupont Street Fund, to the order of George Kavanaugh, dated January 6th, 1877, for \$29,000 and \$609, respectively, being amount of his award for lands taken and improvements taken or damaged, Subdivisi on 1, Block 121, and obtaining payment thereon at		
Carried forward.....	\$35,019 00	\$877,221 82

STATEMENT—Continued.

Brought forward.....	\$35,019 00	\$877,221 82
the Treasury on the dates as follows: Warrant No. 47, for \$609, on April 4th, 1877, and depositing to the credit of H. S. Tibbey, with Belloc & Co., of the money so received \$109. Warrant No. 46 on May 16th, 1877, and depositing to the credit of H. S. Tibbey, with Belloc & Co., on that date an amount in coin equal to that received from the Treasury, \$29,000. Thus fraudulently obtaining a second payment of the award to George Kavanagh. Warrant No. 78, dated March 22d, 1877, for \$29,609, having been paid to George Kavanagh, March 22d, 1877.....	29,609 00	
By fraudulently issuing Warrant No. 92 on the Dupont Street Fund, April 20th, 1877, for \$10,932, to the order of David Hunter, being the amount of award for lands taken and improvements taken or damaged Subdivision 2, Block 118, obtaining payment thereon at the Treasury, August 30th, 1877, and depositing to the credit of H. S. Tibbey with Belloc & Co., on that date, an amount in coin equal to the amount received from the Treasury on said warrant. Warrant No. 114, for this amount, was drawn July 9th, 1877, and deposited with the County Clerk to await the issue of a suit then pending as to the ownership of the award for Subdivision 2, Block 118. Thus fraudulently obtaining from the Dupont Street Fund..	10,932 00	
By fraudulently issuing Warrant No. 95 (it being a duplicate of No. 93) on the Dupont Street Fund, dated April 20, 1877, for \$10,514, to the order of David Hunter, being the amount of his award for lands taken and improvements taken or damaged, Subdivision 3, Block 118, obtaining payment thereon at the Treasury,		
Carried forward.....	\$75,560 00	\$877,221 82

STATEMENT—Continued.

Brought forward.....	\$75,560 00	\$877,221 82
July 16, 1877, and depositing to the credit of H. S. Tibbey, with Belloe & Co. on that date, an amount in coin equal to the amount received from the Treasury. Thns fraudulently obtaining from the Dupont Street Fund a second payment of the award for Subdivision 3, Block 118.....	10,514 00	
By fraudnently obtaining payment at the Treasury, June 25, 1878, on Certificate of Indebtedness No. 10, for \$400, dated June 9, 1876, issued to H. S. Tibbey or order, for two months' services as Secretary of the Board of Dupont Street Commissioners, April 3 to June 3, 1876, said Certificate No. 10 having been previously legitimately sold by H. S. Tibbey to Sutro & Co., June 9, 1876. Tibbey took up this Certificate No. 10 from Sutro & Co., by issuing warrant No. 37 on the Dupont Street Fund to the order of Sutro & Co., dated Jan. 6, 1877, in which were incorporated other Certificates of Indebtedness, amonutting to \$32,767 20. Said Certificate No. 10, shoudl on that date (Jan. 6, 1877) have been cancelled by Tibbey, who, instead of doing so, kept it in his possession until June 25, 1878, when he delivered it to S. M. Doggett and was by him presented to the Treasurer, who paid it, (by mistake for a warrant) June 25, 1878, on the endorsement of S. W. Doggett. H. S. Tibbey afterwards redeeming it by issuing to Chas. Hubert, Treasurer, or order, Warrant No. 135 on the Dupont Street Fund for \$400, dated June 25, 1878, thus fraudnently obtaining a second payment on Certificate No. 10*	400 00	
Carried forward.....	\$86,474 00	\$877,221 82

* The amount received on said Certificate No. 10 was applied by Mr. Doggett to the payment of a note drawn by M. M. Estee, endorsed by H. S. Tibbey, for \$500, payable at Sather & Co.'s Bank, June 25, 1878. See statement of S. W. Doggett, appended.

STATEMENT—Continued.

Brought forward.....	\$86,474 00	\$877,221 82
By fraudulently obtaining payment at Treasury,		
Dec. 21, 1878, on Certificate of Indebtedness No. 20, for \$250, dated Aug. 16, 1876, and issued to Wm. M. Pinson, or order, for one month salary as Attorney of the Board of Dupont Street Commissioners, from July 10 to Aug. 10, 1876, said Certificate No. 20 having been previously legitimately sold by Wm. M. Pinson, to Sutro & Co., Aug. 16, 1876. H. S. Tibbey took up this Certificate No. 20 from Sutro & Co., by issuing Warrant No. 37 on the Dupont Street Fund to Sutro & Co., or order, dated January 6, 1877, in which were incorporated other Certificates of Indebtedness, amounting to \$32,767 20. Said Certificate of Indebtedness No. 20, should on that date (Jan. 6, 1877) been cancelled by Tibbey, who instead of doing so, delivered it to S. W. Doggett, by whom it was presented to the Treasurer and paid (by mistake for a Warrant) Dec. 21, 1878, thus fraudulently obtaining a second payment on Certificate No. 20*.....	250 00	
By fraudulently obtaining payment at the Treasury, January 13th, 1879, on Certificate of Indebtedness No. 31, for \$250, dated September 28th, 1876, and issued to William M. Pierson, or order, for one month's services, to October 10th, 1876, as Attorney for the Board of Dupont Street Commissioners. Said Certificate of Indebtedness No. 31 having been previously legitimately sold by William M. Pierson to Sutro & Co., September 27th, 1876. H. S. Tibbey took up this Certificate No. 31 from Sutro & Co. by issuing Warrant No. 37, on the Dupont Street Fund, to Sutro & Co., or order,		

Carried forward.....	\$86,724 00	\$877,221 82
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* See statement of S. W. Doggett, appended.

STATEMENT—Continued.

Brought forward.....	\$86,724 00	\$877,221 82
dated January 6th, 1877, in which were incorporated other Certificates of Indebtedness, amounting to \$32,767 20. Said Certificate of Indebtedness No. 31 should on that date (January 6th, 1877,) have been cancelled by Tibbey, who, instead of doing so, delivered it to S. W. Doggett, by whom it was presented to the Treasurer and paid (by mistake for a warrant) January 13th, 1879. Thus fraudulently obtaining a second payment on Certificate No. 31...	250 00	.....
By fraudulently issuing Warrant No. 139, on the Dupont Street Fund, for \$250, dated January 24, 1879, to the order of H. S. Tibbey, in lieu of Certificate of Indebtedness No. 24, for \$250, issued to Wm. M. Pierson or order, for one month's salary as attorney of the Board, Aug. 10 to Sept. 10, 1876, said certificate, No. 24, having been previously legitimately sold to Sutro & Co., by Wm. M. Pierson, Sept. 6, 1876. H. S. Tibbey took up this same certificate, No. 24, from Sutro & Co., by issuing Warrant No. 37, on the Dupont Street Fund, dated Jan. 6, 1877, in which were incorporated other Certificates of Indebtedness, amounting to \$32,767 20. Said Certificate of Indebtedness No. 24, should on that date (Jan. 6, 1877,) have been canceled by Tibbey, who instead of doing so retained it in his possession until about the middle of January, 1879, when wishing to pay John S. Pryor a bill for material, which had been for sometime due, he presented Pryor with said Certificate No. 24, who told him that he knew nothing about it, but if it was all right Aug. Weihe, broker, would buy it. They then went to Weihe with said certificate, but he		
Carried forward.....	\$86,974 00	\$877,221 82

* See statement of S. W. Doggett, appended.

STATEMENT—Continued.

Brought forward \$86,974 00 \$877,221 82
 declined to purchase it until he had ascertained from the Treasurer that he would pay it, and that it was all right. Weihe took it to the Treasurer's office and the result was the discovery that it was not a warrant on the Dupont Street Fund, but a certificate of indebtedness, and it further resulted in the Treasurer finding that he had paid three other certificates in lieu of warrants, to wit: Certificates Nos. 10, 20, 31 by mistake. Cassebohm then called upon Mr. Tibbey to explain their presentation. Tibbey made some sort of explanation to Cassebohm, which at the time seemed to be satisfactory to him. It finally resulted in Tibbey's drawing Warrants Nos. 135, 137 and 138 to take up the three certificates previously paid by the Treasurer (by mistake for warrants), dating them to correspond with the dates of the payment of the certificates by the Treasurer; and Warrant No. 139, to the order of H. S. Tibbey, in lieu of Certificate No. 24, for \$250, dated January 24, 1879 (which was then and there paid by Mr. Cassebohm), Tibbey signing the four warrants as Secretary, leaving them with Cassebohm, who took them to the Mayor, stating to him that it was necessary to issue the four warrants to take up four legitimate certificates, three of which he had paid by mistake, presenting the four certificates to satisfy the Mayor that it was proper to issue the four warrants in lieu of the four certificates, which the Mayor did, relying upon the statement of Mr. Cassebohm as to the issuance of said four warrants. Thus fraud-

Carried forward.....	\$86,974 00	\$877,221 82
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Brought forward.....	
by obtaining a second payment on Certificate No. 24.....	250 00
Total frauds.....	\$87,224 00
Cash on hand.....	1,904 18
Grand total.....	\$966,350 00

RECAPITULATION.

LEGITIMATE EXPENSES.

Awards for lands taken and improvements taken or damaged.....	\$772,333 00
Interest on bonds.....	55,000 00
Incidental expenses.....	49,888 82
Total	\$877,221 82

FRAUDS.

Raised Certificate of Indebtedness No. 14.....	\$14,985 00
Raised Certificate of Indebtedness No. 23.....	5,742 00
Warrant No. 35.....	14,292 00
Warrant No. 46.....	29,000 00
Warrant No. 47.....	609 00
Warrant No. 92.....	10,932 00
Warrant No. 95.....	10,514 00
Certificate No. 10, paid twice.....	400 00
Certificate No. 20, paid twice.....	250 00
Certificate No. 24, paid twice.....	250 00
Certificate No. 31, paid twice.....	250 00
Total frauds.....	\$87,224 00
Total Drafts paid by Treasurer.....	\$964,445 82
Cash in Treasury.....	1,904 18
Grand total.....	\$966,350 00

The total amount of frauds are \$87,224 to which is to be added outstanding and unpaid Warrants No. 32, for \$35 and No. 114, for \$10,932, amounting to \$10,967; making a total loss to the property owners of \$98,191, less balance in the hands of the Treasurer—\$1,904 18.

APPENDIX

TO STATEMENT OF RECEIPTS AND DISBURSEMENTS OF
DUPONT STREET COMMISSION.STATEMENT OF S. W. DOGGETT, IN REFERENCE
TO CERTIFICATE Nos. 10, 20, 31.

A note of M. M. Estee, for \$500, endorsed by H. S. Tibbey, and deposited in Sather's Bank by Charles H. Parker, trustee, for collection, fell due on the 25th of June, 1878. I, as a broker, had obtained the discount of that note, and was anxious to see that the note was paid on maturity. I called upon Mr. Tibbey at two o'clock of the day on which the note was due, and told him that there was but an hour left in which that note was to be paid, and asked him what provision he had made for the payment of it. He gave me \$100 in gold coin, and the Certificate, No. 10, of Indebtedness on Dupont Street Fund, for \$400, which certificate I endorsed and presented to the Treasurer, received the \$400 therefor, and with the \$100 that I had obtained from him, I went to Sather & Co.'s bank and took up the note, and gave the note to Mr. Tibbey.

In reference to Certificate of Indebtedness No. 20, on Dupont Street Fund, collected December 21, 1878, my recollection is that I collected said certificate; but I have no recollection of any of the circumstances under which it was collected, but the money received for the certificate was paid over immediately to Mr. Tibbey.

In reference to Certificate of Indebtedness No. 31, on Du-pont Street Fund, in favor of Wm. M. Pierson, for \$250, paid at the Treasury January 13, 1879: At Mr. Tibbey's request, at about a quarter to four o'clock on the afternoon of the 13th of January, 1879, I collected said certificate at the Treasury, and gave the money to H. S. Tibbey. I demurred at first to going out to collect it, as I thought that there was something strange about there having been so much delay in having collected it; but he assured me that it was all right, and had been tied up as collateral, which explanation satisfied me.

SAN FRANCISCO, April 5, 1879.

*To Messrs. Stewart Menzies, Samuel O. Putnam
and Joseph Durbrow, Committee of the Grand
Jury—*

GENTLEMEN: Under your direction we have made a thorough examination of the statement prepared by Captain I. W. Lees, of the accounts of the Dupont Street Commission, and we have found the same to be correct in every item.

As there was no Cash Book, Journal, Register of Certificates issued or Register of Warrants issued to guide Captain Lees in making up the account, and as he had to resort for information to those with whom the defaulting Secretary had been in the habit of negotiating the sale of Certificates and Warrants, great credit is due to Captain Lees for the manner in which he accomplished the task. Moreover, had that officer failed to procure sundry stray vouchers, together with the Book of Certificates, (the Secretary having at first denied any knowledge of the whereabouts of said book) no approximately correct showing could have been made up, nor indeed any proof of the defalcations secured.

The absence of an Advance Warrant to enable the Commissioners to meet current expenses until such time as the Bonds could be sold, appears to have led to inconvenience and irregularities.

We find that the Minutes of the Commission have not been written up since the 6th of October, 1876, and that they have been approved only to the 23d of September, 1876.

All the warrants were paid at the Treasury without first being audited, as required by law.

We have carefully examined the whole of the official signatures on the Certificates and Warrants, which appear to be in order with one exception, namely, Certificate of Indebtedness No. 24, which was drawn on the 4th of September, 1876, in favor of Wm. M. Pierson for \$250. The signature of Mayor Bryant to that document is, in our opinion, a forgery.

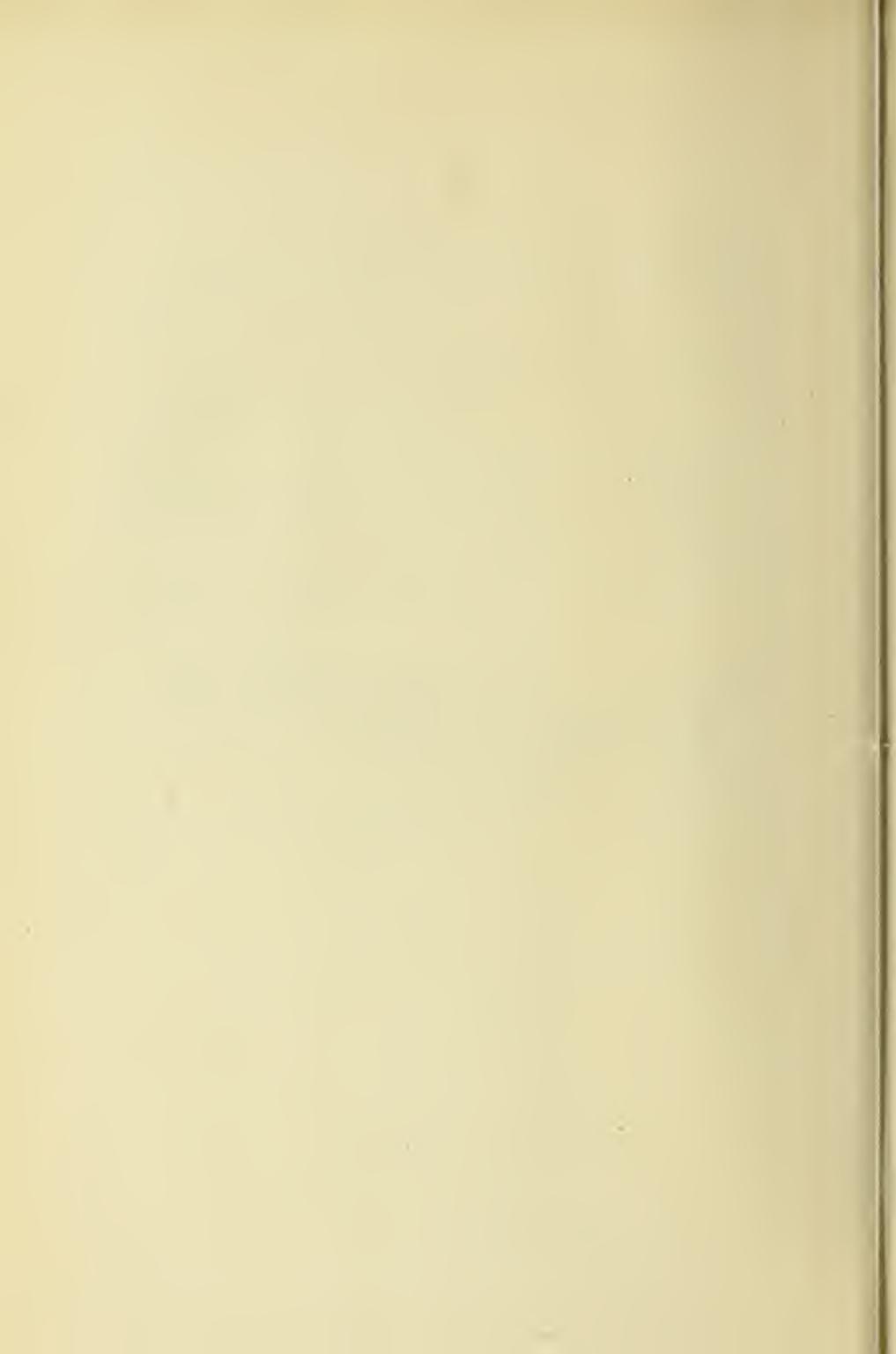
We have the honor to be, gentlemen,

Yours obediently,

ALEXANDER WATSON,
E. W. BOURNE,

Accountants appointed by the Grand Jury.

*Copy of H. S. Tibbey's Cash Account with
Belloc & Co., from December 3, 1875, till
March 1, 1879.*



COPY OF ACCOUNT OF HENRY S. TIBBEY WITH
BELLOC & COMPANY.

	DR.	CR.
Dec. 3....Deposits		\$6,300 00
" 4....Checks.....	\$1,500 00	
" 6....Checks.....	245 48	
. " 7....Checks.....	691 47	
" 8....Checks.....	55 00	
" 9....Checks.....	1,269 50	
" 10....Checks.....	156 22	
" 11....Checks	1,300 00	
" 13....Checks.....	80 75	
" 15....Checks.....	70 00	
" 16....Checks and Deposits.	1,955 62	1,300 4 00
" 17....Checks.....	16 00	
" 21....Checks.....	100 00	
" 23....Checks.....	50 00	
" 27....Checks.....	50 00	
" 31....Deposits		160 00
1876.		
Jan. 3....Checks and Deposits.	73 00	110 00
" 4....Checks.....	69 65	
" 5....Checks.....	77 15	
" 11....Deposits		150 00
" 12....Checks.....	50 00	
" 13....Checks.....	25 25	
" 17....Checks.....	240 00	
" 31....Checks.....	162 16	
Carried forward...	<hr/> \$8,237 25	<hr/> \$8,020 00

COPY OF ACCOUNT OF H. S. TIBBEY, ETC.—Continued.

1876.	DR.	CR.
Brought forward ..	\$8,237 25	\$8,020 00
Feb. 1.... Checks and Deposits ..	900 00	2,382 70
“ 2.... Checks ..	297 00	.....
“ 3.... Checks ..	1,170 19	.....
“ 4.... Checks ..	448 70	.....
“ 5.... Checks and Deposits ..	20 00	450 00
“ 7.... Checks ..	40 00	.....
“ 8.... Deposits ..	.....	340 00
“ 9.... Checks ..	652 00	.....
“ 15.... Checks ..	150 00	.....
“ 16.... Checks and Deposits ..	125 00	140 00
“ 19.... Checks ..	25 00	.....
“ 23.... Checks ..	800 00	.....
“ 25.... Checks ..	39 40	.....
“ 26.... Checks ..	807 50	.....
“ 28.... Checks ..	874 50	.....
“ 29.... Checks ..	981 52	.....
Mar. 1.... Checks ..	294 24	.....
“ 2.... Checks ..	575 00	.....
“ 2.... Interest ..	10 76	.....
“ 3.... Checks ..	85 50	.....
“ 6.... Checks and Deposits ..	500 00	1,000 00
“ 17.... Checks ..	58 00	.....
“ 18.... Checks ..	120 37	.....
“ 28.... Checks ..	34 25	.....
“ 31.... Deposits ..	.....	4,848 48
Apr. 3.... Interest ..	48 44	.....
May 3.... Interest ..	1 13	.....
June 3.... Interest ..	1 17	.....
“ 10.... Deposits ..	.....	300 00
“ 12.... Checks ..	80 00	.....
“ 13.... Checks ..	40 00	.....
“ 14.... Checks ..	100 00	.....
Carried forward ..	\$17,516 92	\$17,481 18

COPY OF ACCOUNT OF H. S. TIBBEY, ETC.—Continued.

1876.	DR.	CR.
Brought forward...	\$17,516 92	\$17,481 18
June 29... Deposits .....	.....	350 00
“ 30... Checks.....	100 00	.....
July 1... Checks.....	30 00	.....
“ 6... Checks.....	70 00	.....
“ 6... Interest.....	52	.....
“ 7... Checks.....	15 00	.....
“ 8... Checks.....	60 00	.....
“ 12... Checks.....	25 00	.....
“ 15... Deposits .....	.....	*10,500 00
“ 18... Checks and Deposits.	350 00	2,729 14
“ 19... Checks.....	603 11	.....
“ 22... Checks.....	100 00	.....
“ 24... Checks.....	1,000 00	.....
“ 25... Checks.....	4,845 52	.....
“ 26... Checks.....	100 00	.....
“ 27... Checks.....	20 00	.....
“ 28... Checks.....	1,549 00	.....
“ 29... Checks and Deposits.	7,500 00	2,500 00
“ 31... Checks and Deposits.	80 00	800 00
Aug. 1... Checks.....	239 00	.....
“ 2... Checks.....	333 45	.....
“ 3... Checks.....	62 00	.....
“ 7... Checks.....	50 00	.....
“ 8... Checks and Deposits.	50 00	2,000 00
“ 9... Checks.....	600 00	.....
“ 10... Checks and Deposits.	1,100 00	465 00
“ 11... Checks and Deposits.	625 00	580 71
“ 12... Checks.....	398 83	.....
“ 14... Checks.....	65 00	.....
“ 15... Checks.....	280 48	.....
Aug. 16... Checks and Deposits.	336 30	140 00
Carried forward ...	\$37,605 13	\$37,546 03

*This is the amount received for raised Certificate No. 14—\$15,000 at 70 per cent.

COPY OF ACCOUNT OF H. S. TIBBEY, ETC.—Continued.

1876.	DR.	CR.
Brought forward ..	\$37,605 13	\$37,546 03
" 23.... Checks and Deposits.	1,858 65	*4,560 00
" 24.... Checks.....	1,090 00	.....
" 25.... Checks.....	180 00	.....
" 26.... Checks.....	133 15	.....
" 28.... Checks.....	1,025 00	.....
" 30.... Checks.....	50 00	.....
Sept. 1.... Checks.....	15 00	.....
" 4.... Checks and Deposits.	162 00	160 00
" 6.... Checks.....	65 00	.....
" 7.... Checks.....	20 00	.....
" 9.... Checks.....	40 00	.....
" 11.... Checks and Deposits.	138 50	338 49
" 12.... Checks and Deposits.	40 00	600 00
" 13.... Checks.....	40 00	.....
" 14.... Checks.....	113 00	.....
" 15.... Checks.....	50 00	.....
" 18.... Checks.....	40 00	.....
" 20.... Checks.....	46 00	.....
" 21.... Checks.....	100 00	.....
" 23.... Checks.....	20 00	.....
" 25.... Checks.....	25 00	.....
" 26.... Checks and Deposits.	22 50	141 50
" 28.... Checks.....	480 00	.....
" 29.... Checks and Deposits.	29 00	160 00
" 30.... Checks and Deposits.	92 00	230 00
Oct. 2.... Checks and Deposits.	137 50	112 50
" 3.... Checks.....	15 00	.....
" 5.... Checks.....	161 65	.....
" 6.... Checks.....	70 00	.....
" 17.... Deposits .....	.....	100 00
Carried forward ...	\$43,864 08	\$43,948 52

*\$4,000 of this amount is the proceeds of raised Certificate of Indebtedness No. 23—\$1,800 at 70 per cent.

COPY OF ACCOUNT OF H. S. TIBBEY, ETC.—Continued.

1976.	DR.	CR.
Brought forward ..	\$43,864 08	\$43,948 52
Oct. 18....Checks.....	83 34	.....
“ 23....Checks and Deposits.	310 00	660 60
“ 24....Checks.....	25 00	.....
“ 25....Checks.....	264 00	.....
“ 26....Checks.....	20 00	.....
Nov. 2....Checks.....	20 00	.....
“ 3....Checks and Deposits.	1,480 00	9,648 24
“ 4....Checks.....	885 37	.....
“ 8....Checks.....	838 25	.....
“ 9....Checks.....	25 00	.....
“ 10....Checks.....	315 00	.....
“ 11....Checks.....	129 00	.....
“ 13....Checks.....	75 00	.....
“ 14....Checks and Deposits.	1,217 21	10,000 00
“ 15....Checks and Deposits.	25 00	111 65
“ 16....Checks.....	60 00	.....
“ 18....Checks.....	828 34	.....
“ 20....Deposits .....	.....	200 00
“ 21....Checks.....	10,405 56	.....
“ 22....Checks.....	640 00	.....
“ 25....Checks.....	64 10	.....
“ 27....Checks.....	70 00	.....
“ 28....Checks.....	125 46	.....
“ 29....Checks.....	242 00	.....
Dec. 1....Checks.....	192 64	.....
“ 2....Checks.....	25 00	.....
“ 5....Checks.....	225 00	.....
“ 6....Checks	25 00	.....
“ 7....Checks.....	1,000 00	.....
“ 9....Checks.....	266 00	.....
“ 11....Checks.....	75 00	.....
“ 12....Checks.....	200 00	.....
Carried forward ...	\$64,020 35	\$64,569 01

COPY OF ACCOUNT OF W. S. TIBBEY, ETC.—Continued.

1876.		DL.	CR.
	Brought forward...	\$64,020 35	\$64,569 01
Dec. 14....	Checks.....	50 00	.....
" 16....	Checks.....	150 00	.....
" 19....	Checks.....	337 50	.....
" 22....	Checks and Deposits.	100 00	1,500 00
" 23....	Checks.....	575 00	.....
" 26....	Checks.....	25 00	.....
" 27....	Checks.....	136 00	.....
" 28....	Checks.....	135 00	.....
" 29....	Checks.....	500 00	.....
" 30....	Checks.....	15 00	.....
1877.			
Jan. 2....	Checks.....	90 00	.....
" 5....	Checks.....	260 00	.....
" 9....	Checks.....	66 93	.....
" 10....	Check; and Deposits.	150 00	*13,577 40
" 11....	Checks.....	1,100 00	.....
" 12....	Checks.....	1,590 00	.....
" 13....	Checks.....	75 50	.....
" 15....	Checks and Deposits.	3,889 50	140 00
" 17....	Checks.....	2,905 00	.....
" 18....	Checks.....	60 68	.....
" 19....	Deposits		6,275 00
" 22....	Checks and Deposits.	5,131 00	1,500 00
" 23....	Checks and Deposits.	25 00	7,122 50
" 24....	Checks.....	8,191 75	.....
" 25....	Checks.....	1,431 00	.....
" 26....	Checks.....	1,353 50	.....
" 29....	Checks.....	700 00	.....
" 31....	Deposits		700 00
Feb. 2....	Checks and Interest.	1,775 65	.....
	Carried forward ...	\$94,839 36	\$95,383 91

* This is the amount received for the Ichelheimer Warrant No. 35, for \$14,292 at 96 per cent.

COPY OF ACCOUNT OF H. S. TIBBET, ETC.—Continued.

1877.		DR.	CR.
	Brought forward...	\$94,839 36	\$95,383 91
Feb. 5....	Checks.....	378 85	.....
" 6....	Checks and Deposits.	345 50	1,795 50
" 7....	Checks and Deposits.	2,446 05	1,730 00
" 9....	Checks.....	35 00	.....
" 10....	Checks.....	90 00	.....
" 12....	Checks.....	39 00	.....
" 13....	Checks.....	40 00	.....
" 14....	Deposits .....	.....	700 00
" 15....	Checks.....	568 00	.....
" 16....	Checks.....	80 00	.....
" 17....	Checks.....	200 00	.....
" 19....	Checks and Deposits.	137 00	100 00
" 20....	Checks and Deposits.	605 00	2,345 00
" 21....	Checks.....	279 75	.....
" 23....	Checks and Deposits.	167 50	5,000 00
" 24....	Checks.....	5,355 00	.....
" 26....	Checks.....	1,209 05	.....
" 27....	Checks and Deposits.	4,949 82	6,875 89
" 28....	Checks.....	562 28	.....
Mar. 1....	Checks.....	969 97	.....
" 2....	Checks.....	183 86	.....
" 3....	Checks and Deposits.	388 79	712 00
" 5....	Checks.....	340 00	.....
" 6....	Checks.....	50 00	.....
" 7....	Checks.....	250 00	.....
" 10....	Checks.....	156 00	.....
" 12....	Checks and Deposits.	5,518 32	4,823 69
" 13....	Checks.....	285 00	.....
" 15....	Deposits .....	.....	1,400 00
" 16....	Checks.....	444 00	.....
" 17....	Checks and Deposits.	900 00	1,200 00
" 19....	Checks.....	309 00	.....
	Carried forward ...	\$122,113 04	\$122,065 99

COPY OF ACCOUNT OF H. S. TIBBEY, ETC.—Continued.

1877.		DR.	CR.
	Brought forward ..	\$200,386 38	\$198,783 08
June 23	Checks.....	52 50	.....
" 25	Checks.....	250 00	.....
" 26	Checks.....	20 00	.....
" 27	Checks.....	412 50	.....
" 28	Checks.....	250 00	.....
" 30	Checks.....	111 54	.....
July 1	Checks.....	570 00	.....
" 1	Interest	6 96	.....
" 3	Checks.....	500 00	.....
" 5	Checks.....	100 00	.....
" 9	Checks.....	982 64	.....
" 12	Checks.....	100 00	.....
" 13	Checks.....	2,571 20	.....
" 14	Checks.....	370 35	.....
" 16	Checks and Deposits.	702 67	*10,514 00
" 17	Checks.....	4,954 05	.....
" 23	Checks.....	700 00	.....
" 26	Checks.....	214 50	.....
" 27	Checks.....	110 00	.....
" 28	Checks and Deposits.	.....	559 70
" 30	Checks.....	1,500 00	.....
Aug. 1	Checks.....	185 54	.....
" 1	Interest	42 15	.....
" 2	Checks and Deposits.	125 00	500 00
" 3	Checks.....	31 50	.....
" 4	Checks.....	25 00	.....
" 6	Checks.....	500 00	.....
" 10	Checks.....	40 00	.....
" 13	Checks.....	300 00	.....
" 16	Checks and Deposits.	125 00	505 00
	Carried forward...	\$216,239 48	\$210,861 78

* This is the amount of fraudulent Warrent No. 95, to order of David Hunter, paid at the Treasury.

COPY OF ACCOUNT OF H. S. TIBBEY, ETC.—Continued.

1877.	DR.	CR.
Brought forward...	\$216,239 48	\$210,861 78
Aug. 17....Checks.....	957 50	.....
" 18....Checks.....	75 00	.....
" 20....Checks and Deposits.	771 00	200 00
" 25....Checks.....	150 00	.....
" 27....Checks.....	840 96	.....
" 30....Checks and Deposits.	1,271 40	*10,932 00
Sep. 1....Checks.....	560 00	.....
" 1....Interest	62 89	.....
" 3....Checks.....	1,613 12	.....
" 4....Checks.....	150 00	.....
" 6....Checks.....	327 50	.....
" 8....Checks.....	126 00	.....
" 10....Checks.....	75 00	.....
" 11....Checks.....	1,545 00	.....
" 12....Checks.....	200 00	.....
" 13....Checks.....	1,500 00	.....
" 14....Checks and Deposits.	50 00	2,000 00
" 15....Checks.....	1,700 00	.....
" 18....Deposits .....	.....	430 00
" 19....Checks.....	890 00	.....
" 20....Checks and Deposits.	884 00	742 00
" 22....Checks.....	269 00	.....
" 26....Checks.....	78 00	.....
" 27....Checks and Deposits.	10,100 60	16,900 00
" 28....Checks.....	198 74	.....
Oct. 1....Checks.....	1,403 84	.....
" 1....Interest	25 41	.....
" 2....Checks and Deposits.	340 00	400 00
" 3....Checks.....	234 50	.....
" 4....Checks.....	1,365 38	.....
Carried forward...	\$243,954 32	\$242,465 78

* This is the amount of fraudulent Warrant No. 92, to the order of David Hunter, paid at the Treasury.

COPY OF ACCOUNT OF H. S. TIBBEY, ETC.—Continued.

1877.		DR.	CR.
	Brought forward...	\$243,954 32	\$242,465 78
Oct. 5....	Checks.....	497 25	.....
" 6....	Checks.....	800 00	.....
" 8....	Checks.....	158 50	.....
" 9....	Checks and Deposits.	406 00	500 00
" 10....	Checks.....	1,020 38	.....
" 11....	Checks.....	550 00	.....
" 18....	Deposits .....	.....	3,000 00
" 19....	Deposits .....	.....	2,107 25
" 22....	Checks.....	427 20	.....
" 23....	Checks and Deposits.	2,504 00	2,219 45
" 24....	Checks and Deposits.	24 22	200 00
" 25....	Checks.....	250 00	.....
" 27....	Checks and Deposits.	100 00	1,300 00
" 29....	Checks.....	452 16	.....
" 30....	Checks.....	148 63	.....
Nov. 1....	Interest.....	17 14	.....
" 2....	Checks.....	20 00	.....
" 3....	Checks.....	50 00	.....
" 5....	Checks.....	100 00	.....
" 7....	Checks.....	44 50	.....
" 8....	Checks.....	45 00	.....
" 9....	Checks.....	100 00	.....
" 12....	Checks.....	124 90	.....
" 13....	Checks and Deposits.	1,235 00	1,920 00
" 15....	Checks and Deposits.	605 00	250 00
" 17....	Checks.....	250 00	.....
" 22....	Checks.....	75 00	.....
" 26....	Checks.....	20 00	.....
" 27....	Checks and Deposits.	322 65	626 72
" 28....	Checks.....	223 50	.....
" 30....	Checks.....	106 30	.....
Dec. 1....	Checks.....	100 00	.....
	Carried forward...	\$254,731 65	\$254,589 20

COPY OF ACCOUNT OF H. S. TIBBEY, ETC.—Continued.

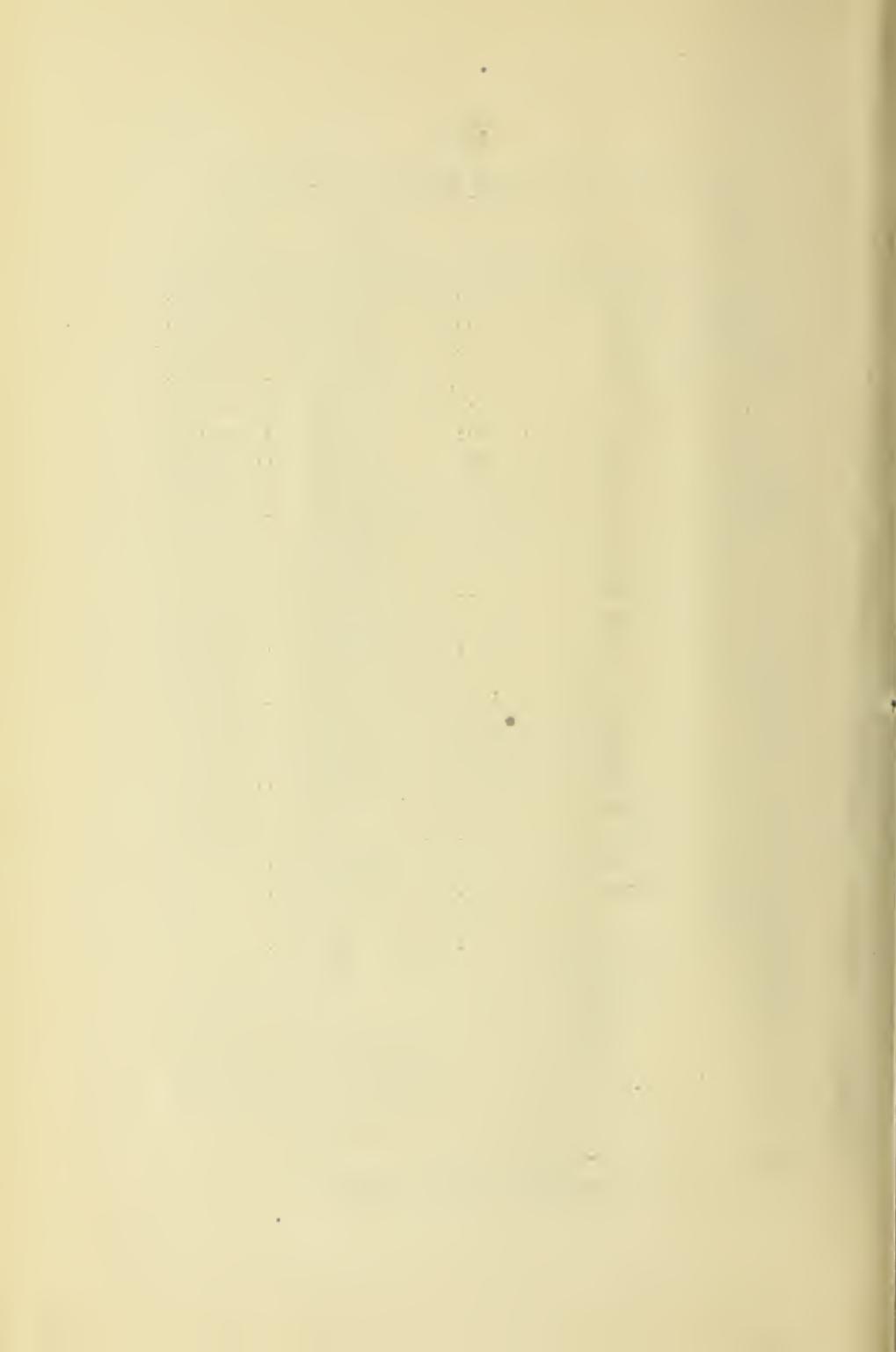
1877.	Dr.	Cr.
Brought forward..	\$254,731 65	\$254,589 20
Dec. 19.... Checks and Deposits.	1,896 85	8,118 45
“ 20.... Checks.....	3,072 97	.....
“ 21.... Checks.....	260 50	.....
“ 22.... Checks.....	116 50	.....
“ 24.... Checks.....	586 00	.....
“ 26.... Checks.....	359 00	.....
“ 27.... Checks.....	392 46	.....
“ 28.... Checks.....	120 00	.....
“ 29.... Checks.....	100 00	.....
1878.		
Jan. 2.... Checks.....	188 51	.....
“ 2.... Interest.....	87	.....
“ 3.... Checks.....	124 35	.....
“ 4.... Checks.....	125 00	.....
“ 5.... Checks	40 00	.....
“ 7.... Checks.....	75 00	.....
“ 8.... Checks.....	257 00	.....
“ 10.... Checks.....	100 00	.....
“ 15.... Checks.....	165 00	.....
“ 26.... Checks and Deposits.	68 50	400 00
“ 28.... Checks.....	120 00	.....
“ 29.... Checks and Deposits.	79 00	636 50
“ 31.... Checks.....	275 00	.....
Feb. 1.... Checks.....	120 00	.....
“ 2.... Checks.....	15 00	.....
“ 4.... Checks and Deposits.	590 00	470 00
“ 6.... Checks.....	175 00	.....
“ 11.... Checks.....	21 00	.....
“ 12.... Checks.....	12 43	.....
“ 13.... Checks.....	20 00	.....
“ 14.... Checks.....	35 00	.....
“ 15.... Checks.....	18 75	.....
Carried forward ...	\$264,261 34	\$264,214 15

COPY OF ACCOUNT OF H. S. TIBBEY, ETC.—Continued.

	DR.	CR.
1878.		
Brought forward...	\$264,261 34	\$264,214 15
Feb. 26....Checks.....	15 00	.....
“ 27....Checks and Deposits..	67 75	400 00
“ 28....Checks.....	138 55	.....
Mar. 1....Checks.....	15 00	.....
“ 1....Interest.....	20	.....
“ 2....Checks.....	68 00	.....
“ 4....Checks.....	16 50	.....
“ 5....Checks.....	65 00	.....
“ 19....Checks and Deposits..	325 00	7,200 00
“ 20....Checks.....	1,993 03	.....
“ 21....Checks.....	546 30	.....
“ 22....Checks.....	49 00	.....
“ 23....Checks.....	350 00	.....
“ 25....Checks.....	652 49	.....
“ 26....Checks.....	2,237 05	.....
“ 27....Checks.....	167 35	.....
“ 28....Checks.....	494 70	.....
“ 30....Checks.....	36 20	.....
Apr. 1....Checks.....	15 00	.....
“ 1....Interest.....	15	.....
“ 2....Checks.....	304 59	.....
“ 8....Checks and Deposits..	500 00	440 00
May 1....Interest.....	52	.....
“ 11....Checks and Deposits..	366 80	2,431 35
“ 13....Checks.....	401 10	.....
“ 14....Checks.....	104 35	.....
“ 15....Checks.....	110 00	.....
“ 16....Checks.....	20 00	.....
“ 17....Checks.....	469 40	.....
“ 18....Checks.....	65 00	.....
“ 20....Checks.....	37 50	.....
“ 21....Checks.....	116 00	.....
Carried forward...	<hr/> \$274,008 87	<hr/> \$274,685 50

COPY OF ACCOUNT OF H. S. TIBBEY, ETC.—Continued.

	Dr.	Cr.
1878.		
Brought forward...	\$274,008 87	\$274,685 50
" 23....Checks.....	57 00	.....
" 27....Checks.....	55 00	.....
" 28....Checks.....	151 30	.....
June 1....Checks.....	25 00	.....
" 3....Checks.....	250 00	.....
" 3....Interest.....	26	.....
" 5....Checks.....	120 00	.....
July 31....Checks and Deposits.	40 00	200 00
Aug. 1....Checks.....	100 00	.....
" 2....Checks and Deposits.	396 65	470 00
" 3....Checks.....	64 10	.....
" 5....Checks.....	27 00	.....
" 19....Checks.....	18 00	.....
" 31....Checks.....	250 00	.....
Sep. 19....Deposits		230 00
" 27....Checks.....	25 00	.....
Oct. 1....Interest	1 25	.....
" 3....Checks and Deposits.	152 75	150 00
" 12....Checks.....	21 50	.....
Nov. 1....Interest	21	.....
" 5....Deposit		150 00
" 6....Checks.....	150 00	.....
Dec. 2....Interest	28	.....
1879.		
Jan. 2....Interest	29	.....
Feb. 3....Interest	30	.....
Mar. 1....Interest	27	.....
Balance.....		29 53
	<hr/>	<hr/>
	\$275,915 03	\$275,915 03
	<hr/>	<hr/>
Mar. 1....Debits—balance due Bello & Co.....	\$29 52	.....



SAN FRANCISCO, April 29, 1879.

To the Board of Public Works—

GENTLEMEN: In accordance with your request, as expressed in your letter of April 1, 1879, asking me to make an investigation of the disbursements and expenditures for the opening of Montgomery Avenue, and to determine what frauds, if any, were committed therein, I herewith submit the following Report and Statement. I found it impossible to discover the true state of affairs from the books delivered to me by you on the second instant. I recovered from the possession of H. S. Tibbey, the late Secretary of the Board, the Warrant Book, Book of Awards and Damages, vol. 4, all the bills, vouchers, and receipts for money expended for "incidental expenses," also, all the deeds, abstracts, petitions, letters, and other papers which should have been in the possession of the County Clerk.

I also found that the record or minute book of the Board was not in the possession of the County Clerk, as it should have been, but in the hands of an architect, who subsequently returned it.

Without the books, vouchers and papers recovered by me, it would have been impossible to make any statement of the expenditures of the Board, or ascertain the amount of frauds, or the manner in which they were committed.

I find that H. S. Tibbey, late Secretary, has embezzled the sum of \$112,231 18, to which is to be added out-

standing and unpaid Warrants Nos. 1, 146, 170, and 302, amounting to \$8,902 79, making the actual loss to the property-holders, \$121,133 97, less balance in the hands of the Treasurer, \$317 51.

It is to be regretted that H. S. Tibbey, the perpetrator of these great frauds, cannot be prosecuted on account of lapse of time, the three years, as fixed by statute, on which indictments must be found having long since expired.

I. W. LEES,

Captain of Detectives.

*A full and complete Statement, as prepared by
I. W. LEES, Captain of Detective Police, and
H. S. HEALEY, Clerk of Detective Depart-
ment, of the Receipts and Disbursements
(legitimate and fraudulent) on account of
the Board of Public Works, for the opening
of Montgomery Avenue, as provided by an
Act of the Legislature of the State of Cali-
fornia, entitled "An Act to establish a public
street in the City and County of San Fran-
cisco, to be called Montgomery Avenue, and
to take private lands therefor," approved
April 1, 1872; and an Act supplementary
thereto, approved March 23, 1874.*

S T A T E M E N T .

To cash received from sale of 1,579 Montgomery Avenue Bonds of \$1,000 each.	\$1,353,233 50	
APRIL 30, 1874—		
To cash received from special tax levied and collected to pay Montgomery Avenue Coupons, and restored to the Montgomery Avenue Fund, as provided by an Act supplementary to an Act entitled "An Act to establish a public street in the City and County of San Francisco, to be called Montgomery Avenue, and to take private lands therefor," approved April 1, 1872; approved March 23, 1874.	16,927 93	
OCTOBER 3, 1874—		
To cash received from H. S. Tibbey.	25 00	
To amounts dropped from Warrants Nos. 120, 121, 183, 184	0 08	
		\$1,370,186 51
By paid awards for cash value of lands taken, and improvements taken or damaged.		\$1,194,999 56
By paid interest on Montgomery Avenue Bonds.		16,927 93
By paid salary of Secretary, to wit:		
Wm. V. Wells, June 1 to June 19, 1872.	\$100	
H. S. Tibbey, June 19, 1872, to		
Carried forward.	\$100	\$1,211,927 49

STATEMENT—Continued.

Brought forward.....	\$100	.....	\$1,211,927 49
April 20, 1874, 22 months, at \$200 per month.....	4,400	.....	.....
H. S. Tibbey, April 21, 1874, to Sept. 21, 1874, 5 months, at \$200 per month.....	1,000	.....	.....
		—	
		\$5,500 00	.....
By paid M. M. Estee, Attorney for Board, to wit:			
AUGUST 28, 1872—			
As retainer.....	\$1,000	.....	.....
(Author. by res. of Board, Aug. 28, '72)			
DECEMBER 4, 1872—			
For Attorney's fees, from organ- ization of the Board till final confirmation of report.....	2,500	.....	.....
For examining 139 abstracts of title to land taken for Mont- gomery avenue, at \$20 each..	2,780	.....	.....
(Author. by res. of Board, Sep. 25, '72)			
NOVEMBER 21, 1873—			
For legal services in the suit of Hunter v. Board of Public Works and Ann C. Stott.....	150	.....	.....
(Author. by res. of Board, Nov. 21, '73)			
NOVEMBER 28, 1873—			
For legal services in the suit of Chas. Kohler v. A. Austin, Tax Collector, and Board of Public Works	500	.....	.....
(Author. by res. of Board, Nov. 28, '73.)			
For salary, at the rate of \$250 per mouth, till April 20, 1874.	3,325	.....	.....
(Author. by res. of Board, Mar. 31, '74.)			
APRIL 10, 1874—			
For legal services in the suits of Chas. Kohler v. A. Austin, Tax Collector, and Jno. T. Doyle			
		—	—
Carried forward	\$10,255	.....	\$1,211,927 49

STATEMENT—Continued.

Brought forward.....	\$10,255	\$5,500	\$1,211,927 49
APRIL 10, 1874—			
and W. C. Balston v. A. Austin, Tax Collector.....	500	.....	.....
(Author. by res.of Board,Apr.10,'74.)			
JUNE 22, 1874—			
For legal services in the matter of John T. Doyle and W. C. Balston v. Board of Public Works	250	.....	.....
(Author. by res.of Board,June 22,'74.)			
NOVEMBER 5, 1874—			
For legal services	350	.....	.....
(Author. by res.of Board, Nov.5,'74.)			
APRIL 21, 1875—			
For legal services to date	205	.....	.....
(Author. by res.of Board,Apr.21,'75.)			
By paid real estate experts, to wit:		\$11,560 00	.....
J. P. Manrow	\$ 100 00	.....	.....
Geo. Congdon.....	50 00	.....	.....
David Farquharson.....	2,377 38	.....	.....
H. L. King.....	500 00	.....	.....
H. C. Maeey	87 50	.....	.....
		3,114 88	.....
By paid for surveys, maps, and litho- graphing, as per vouchers	1,855 12	.....	.....
By paid for books and stationery, as per vouchers	895 03	.....	.....
By paid for advertising, as per vouchers.	5,228 09	.....	.....
By paid searcher of titles, as per vouchers	2,785 00	.....	.....
By paid janitors, as per vouchers	75 00	.....	.....
By paid clerks and copyists, as per vouchers	1,700 00	.....	.....
By paid auctioneers' fees, as per vouch- ers	200 00	*	.....
By paid for labor tearing down buildings, etc., as per vouchers.	328 00	.....	.....
By paid for seal of Board, as per voucher	45 00	.....	.....
Carried forward	\$33,236 12	\$1,211,927 49	

STATEMENT—Continued.

Brought forward.....	\$33,236 12	\$1,211,927 49
By paid for old material on Subdivision No. 3 ⁴ , Block 87, as per authority. ...	465 00	.....
By paid salaries of Commissioners (Wm. Alvord, A. Austin, and R. H. Stretch), as provided in Sec. 19 of an Act entitled "An act to establish a public street in the City and County of San Francisco, to be called Montgomery Avenue, and to take private lands therefor," ap- proved April 1, 1872—\$2,000 each....	6,000 00	.....
By paid salaries of Commissioners (James Otis, A. Austin, and W. P. Humphries) as provided in Sec. 2 of an Act supple- mentary to an Act entitled "An Act to establish a public street in the City and County of San Francisco, to be called Montgomery Avenue and to take priv- ate lands therefor," approved March 23, 1874—\$2,000 each.....	6,000 00	.....
Total authorized incidental expenses	45,701 12	

FORGERIES AND FRAUDS BY H. S. TIBBEY.

JANUARY 13, 1873—

By fraudulently issuing Warrant No. 11
on the Montgomery Avenue Fund, for
\$7,000 65, to the order of P. V. Merle,
being amount of his award for lands
taken, and improvements taken or dam-
aged, Subdivision 10, Block 87, forging
the signature of P. V. Merle thereon,
attesting the signature of P. V. Merle
thereto to be genuine, and selling said
warrant to Chas. Sutro Jun 19, 1873;
receiving it back from him, and con-
solidating it with other warrants and
certificates, to wit:

War. No. 11, P. V. Merle...	\$7,000 65
War. No. 112, Chas. Sutro...	47 87
War. No. 114, H. S. Tibbey..	200 00

Carried forward.....	\$7,748 52	\$1,257,628 61
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STATEMENT—Continued.

Brought forward.....	\$7,248 52	\$1,257,628 61
JANUARY 13, 1873—			
Certific. No. 13, H. S. Tibbey.	200 00		
Certific. No. 15, H. S. Tibbey.	200 00		
Certific. No. 17, H. S. Tibbey.	200 00		
Amounting to	\$7,848 52		
And issuing therefor, to the order of Chas. Sutro, Warrant No. 120, for \$7,650; Warrant No. 121, for \$198 50; dated June 20, 1873.			
MAY 28, 1874—			
By depositing same Warrant (No. 11) to the credit of H. S. Tibbey, with the Swiss-American Bank, May 28, 1874, who obtained payment thereon the same date at the Treasury, thus obtaining a double payment on same fraudulent warrant		\$14,001 30	.....
JANUARY 30, 1873—			
By fraudulently issuing Warrant No. 15, On the Montgomery Avenue Fund, for \$7,653 25, to the order of Henry Hartman, being amount of his award for lands taken, and improvements taken or damaged, Subdivisions 4, 7, 8, Block 179, forging the signature of Henry Hartman thereon, attesting the signature of Henry Hartman thereto to be genuine, selling said Warrant to Chas. Sutro July 15, 1873, receiving it back from him and issuing therefor, to order of Chas. Sutro, Warrant No. 138, for \$7,650, and Warrant No. 139, for \$3 25, dated July 17, 1873.			
FEBRUARY 28, 1874—			
By selling same Warrant (No. 15) to Hickox & Spear, February 9, 1874, receiving it back from them and issuing therefor, to the order of Hickox & Spear, Warrant No. 193, for \$7,650, and Warrant No. 194, for \$3 25, dated Feb. 18, 1874.			
Carried forward.....		\$14,001 30	\$1,257,628 61
8			

STATEMENT—Continued.

Brought forward.....	\$14,001 30	\$1,257,628 61
APRIL 10, 1874—		
By depositing same Warrant (No. 15) to the credit of H. S. Tibbey, with the Swiss-American Bank, April 10, 1874, who obtained payment thereon at the Treasury on the same date, thus obtain- ing three payments on the same fraud- ulen twarrant.....	22,959 75	.....
FEBRUARY 14, 1873—		
By fraudulently issuing Warrant No. 30, on the Montgomery Avenue Fund, for \$17,902 50 (stub of said Warrant shows \$17,950), to the order of W. S. Hollen- beck, to pay an award for lands taken, and improvements taken or damaged, on Subdivisions 19, 20, Block 178, amounting to \$8,041 83; receipting W. S. Hollenbeck per H. S. Tibbey (as per authority attached to Warrant), and re- ceiving therefor from the Treasurer 21 Montgomery Avenue Bonds of \$1,000 each, and numbered 365 to 385, inclu- sive, at the rate of \$852 50, thus obtain- ing in excess of amount of award.....	9,860 62	.....
MARCH 20, 1873—		
By fraudulently issuing Warrant No. 42, on the Montgomery Avenue Fund, for \$23,794 31, to the order of Hyam Joseph, being the amount of his pro- portion of award for lands taken and improvements taken or damaged, on Subdivisions 44, 46, Block 87, altering the face of said Warrant by erasing the letters "am" in Hyam, and adding the name of Harwood after the name of Joseph, and over the red ruled line; then forging the endorsement of the name Hy. Jos. Harwood" on the back		
Brought forward.....	\$46,821 67	\$1,257,628 61

* No award of any character was made to Hy. Joseph Harwood, and the name in this connection is a fictitious one.

STATEMENT—Continued.

Brought forward.....	\$16,821 67	\$1,257,628 61
MARCH 20, 1873—		
of said warrant, H. S. Tibbey attesting the signature of Hy. Jos. Harwood thereon to be genuine, in his own hand- writing adjoining the signature; depos- iting said Warrant to the credit of H. S. Tibbey with the Swiss-American Bank, Sep. 5, 1874, who obtained pay- ment thereon at the Treasury, Sept. 6, 1874	23,794 31	.....
MAY 16, 1873—		
By fraudulently issuing warrant No. 84, on the Montgomery Avenue Fund, for \$6,965 12, to the order of T. N. Har- wood, being the amount of his award for lands taken, and improvements taken or damaged, Subdivision 5, Block 109, forging the name of T. N. Harwood thereon, attesting the signature of T. N. Harwood thereto to be genuine, sel- ling the same to Chas. Sutro, May 17, 1873, receiving it back from him, and consolidating it with genuine Warrants and Certificates, to wit:		
War. No. 43, H. C. Macey...\$ 87 50	.....	.....
War. No. 65, H. G. Strachan. 75 00	.....	.....
War. No. 68, Chas. Sutro.... 70 00	.....	.....
War. No. 84, T. N. Harwood. 6,965 12	.....	.....
Certificate No. 3, G. B. Hitch- cock & Co..... 35 62	.....	.....
Certificate No. 10, G. B. Hitch- cock & Co..... 17 13	.....	.....
Amounting to \$7,250 37	.....	.....
And issuing therefor, to order of Chas. Sutro, Warrant No. 87, for \$6,800, and Warrant No. 88, for \$450 37, dated May 19, 1873.		
NOVEMBER 29, 1874—		
By re-selling same warrant (No. 84) to		
Carried forward	\$70,615 98	\$1,257,628 61

STATEMENT—Continued.

Brought forward.....	\$70,615 98	\$1,257,628 61
NOVEMBER 29, 1874—		
Chas. Sutro Nov. 29, 1873, receiving it back from him and consolidating it with other Warrants and Certificates, to wit:		
War. No. 84, T. N. Harwood. \$6,965 12 .....	.....	.....
Certific. No. 4, E. Bosqui & Co. 190 00 .....	.....	.....
War. No. 79, N. Cousin..... 381 00 .....	.....	.....
War. No. 114, H. S. Tibbey. 200 00 .....	.....	.....
War. No. 162, Chas. Sutro... 1 37 .....	.....	.....
War. No. 166, M. M. Estee.. 150 00 .....	.....	.....
War. No. 174, M. M. Estee.. 500 00 .....	.....	.....
<hr/>		
Amounting to \$8,387 49 .....	.....	.....
And issuing therefor, to the order of Chas. Sutro, Warrant No. 181, for \$7,650, and Warrant No. 182, for \$737 49, dated Dec. 4, 1873, thus ob- taining double payment on the same fraudulent warrant.....		
	13,930 24	
JUNE 16, 1873—		
By issuing Warrant No. 114, on the Mont- gomery Avenue Fund, for \$200, to the order of H. S. Tibbey, selling the same to Chas. Sutro, June 17, 1873, receiv- ing it back from him and consolidating it with other Warrants and Certificates, to wit:		
Certific. No. 13, H. S. Tibbey. \$ 200 00 .....	.....	.....
Certific. No. 15, H. S. Tibbey. 200 00 .....	.....	.....
Certific. No. 17, H. S. Tibbey. 200 00 .....	.....	.....
War. No. 11, P. V. Merle.... 7,000 65 .....	.....	.....
War. No. 112, Chas. Sutro... 47 87 .....	.....	.....
War. No. 114, H. S. Tibbey.. 200 00 .....	.....	.....
<hr/>		
Amounting to \$7,848 52 .....	.....	.....
And issuing therefor, to the order of Chas. Sutro, Warrant No. 120, for \$7,650, and Warrant No. 121, for \$198 50, dated June 20, 1873.		
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Carried forward	\$84,546 22	\$1,257,628 61

STATEMENT—Continued.

Brought forward.....	\$84,546 22	\$1,257,628 61
JUNE 29, 1873—		
By re-selling same Warrant (No. 114) to Chas. Sutro Nov. 20, 1873, receiving it back from him and consolidating it with other warrants and certificates, to wit:.....		
Certific. No. 4, E. Bosqui & Co. \$ 190 00	.....	.....
War. No. 79, N. Cousin..... 381 00	.....	.....
War. No. 84, T. N. Harwood. 6,965 12	.....	.....
War. No. 114, H. S. Tibbey. 200 00	.....	.....
War. No. 162, Chas. Sutro... 1 37	.....	.....
War. No. 166, M. M. Estee.. 150 00	.....	.....
War. No. 174, M. M. Estee.. 500 00	.....	.....
Amounting to..... \$8,387 49		
And issuing therefor, to order of Chas. Sutro, Warrant No. 181, for \$7,650, and Warrant No. 182, for \$737 49, dated December 4, 1873, thus obtaining a double payment on Warrant No. 114, issued for one month's salary.....	200 00	.....
JUNE 21, 1873—		
By fraudulently issuing Warrant No. 118, on the Montgomery Avenue Fund, for \$466 50, to the order of E. Bosqui & Co., for books authorized by the Board June 20, 1873; Certificate of indebtedness No. 4, dated July 30, 1872, having been issued for \$190 of this amount by authority of the Board, July 30, 1872, and was afterwards, to wit., September 27, 1873, purchased by Chas. Sutro, surrendered to the Secretary of the Board and incorporated with other Warrants December 4, 1873, amounting to \$8,387 49, for which Warrants Nos. 181 and 182, aggregating that amount, were issued to the order of Chas. Sutro	190 00	.....
JULY 15, 1873—		
By fraudulently issuing Warrant No. 137, on the Montgomery Avenue Fund, for		
Carried forward.....	\$84,936 22	\$1,257,628 61

STATEMENT—Continued.

Brought forward.....	\$84,936 22	\$1,257,628 61
JULY 15, 1873—		
\$60, to the order of C. J. Morrison, forging the signature of C. J. Morrison to order on said Warrant, and selling the same to B. Treist, who obtained payment thereon at the Treasury, July 17, 1873, and for which no service was rendered or payment authorized	60 00	.....
AUGUST 8, 1873—		
By issuing Warrant No. 145, on the Mont- gomery Avenue Fund, for \$7,650, to the order of Henry Hartman, in part payment of his award for lands taken, and improvements taken or damaged, Subdivision 4, 7, 8, Block 179, fraudu- lently endorsing the same, and selling it to Charles Sutro August 8, 1873, re- deeming the same by issuing Warrant No. 149, to order of Chas. Sutro, for \$7,650, August 9, 1873; erasing said forged endorsement, and adding on the face of said Warrant No. 145 the words “and Margaret Hartman;” delivering same to Henry and Margaret Hartman, who obtained payment thereon at the Treasury, Aug. 14, 1873, in Montgom- ery Avenue Bonds Nos. 921 to 929, in- clusive, at 85c., thus obtaining double payment on Warrant No. 145.	7,650 00	.....
DECEMBER 27, 1873—		
By receiving from Hickox & Spear, War- rant No. 160, on the Montgomery Avenue Fund for \$263 26, to the order of John Shirley, from whom they pur- chased it Dec. 19, 1873, consolidating it with other Warrants, to wit: War. No. 107, Louis Dutertre .. \$400 50 War. No. 160, John Shirley.... 263 26	.....	.....
Brought forward.....	\$92,646 22	\$1,257,628 61

STATEMENT—Continued.

Brought forward.....	\$92,646 22	\$1,257,628 61
DECEMBER 27, 1873—		
War. No. 176, Moss & Co.... 283 80	.....	.....
Amounting to..... \$947 56	.....	.....
And issuing therefor to the order of Hickox & Spear, Warrant No. 183 for \$850, and Warrant No. 184 for \$97 50, dated Dec. 27, 1873.	.....	.....
JANUARY 10, 1874—		
By selling same Warrant (No. 160) to Chas. Sutro, Jan. 10, 1874, receiving it back from him and consolidating it with other Warrants, to wit:	.....	.....
War. No. 160, John Shirley... \$ 263 26	.....	.....
War. No. 182, Chas. Sutro... 737 49	.....	.....
Amounting to..... \$1,000 75	.....	.....
And issuing therefor to the order of Chas. Sutro, Warrant No. 185, for \$850 and Warrant No. 186, for \$150 75, dated Jan. 17, 1875.	.....	.....
FEBRUARY 12, 1875—		
By having same Warrant (No. 160) paid at the Treasury, February 12, 1875, thus obtaining two fraudulent payments on same Warrant.....	526 52	.....
DECEMBER 27, 1873—		
By receiving from Hickox & Spear, Warrant No. 107, on the Montgomery Avenue Fund, for \$400 50, to the order of Louis Dutertre, from whom they purchased it Oct. 27, 1873, consolidating it with other Warrants, to wit:	.....	.....
War. No. 107, Luis Dutertre... \$400 50	.....	.....
War. No. 160, John Shirley... 263 26	.....	.....
War. No. 176, W. S. Moss & Co. 283 80	.....	.....
Amounting to..... \$947 56	.....	.....
And issuing therefor to order of Hickox & Spear Warrant No. 183 for \$850, and	.....	.....
Carried forward... ..	\$93,172 74	\$1,257,628 61

STATEMENT—Continued.

Brought forward.....	\$93,172 74	\$1,257,628 61
DECEMBER 27, 1873—		
Warrant No. 184 for \$97 50, dated Dec. 27, 1873.		
JANUARY 31, 1874—		
By selling same Warrant (No. 107) to Chas. Sutro, Jan. 31, 1874, receiving it back from him and consolidating it with other Warrants, to wit:		
War. No. 107, Louis Dutertre..	\$400 50	.....
War. No. 176, W. S. Moss & Co. 283 80	.....	.....
War. No. 186, Chas. Sutro.....	150 75	.....
Amounting to.....	\$835 05	.....
And issuing therefor to order of Chas. Sutro, Warrant No. 192 for \$835 05, dated Feb. 9, 1874, thus obtaining a second payment on Warrant No. 107..	400 50	
By receiving from Hickox & Spear, War- rant No. 176, on the Montgomery Avenue Fund for \$283 80, to the order of W. S. Moss & Co., from whom they purchased it Dec. 4, 1873, consolidating it with other warrants to wit:		
War. No. 107, Louis Dutertre..	\$400 50	.....
War. No. 160, John Shirley... 263 26	.....	.....
War. No. 176, W. S. Moss & Co. 283 80	.....	.....
Amounting to.....	\$947 56	.....
And issuing therefore to the order of Hickox & Spear Warrant No. 183, for \$850, and Warrant No. 184 for \$97 50, dated Dec. 27, 1873.		
FEBRUARY 3, 1874—		
By selling same Warrant (No. 176) to Chas. Sutro, Feb. 3, 1874, receiving it back from him and consolidating it with other Warrants, to wit.		
War. No. 107, Louis Dutertre..	\$400 50	.....
War. No. 176, W. S. Moss & Co. 283 80	.....	.....
Carried forward	\$684 30	\$93,573 24 \$1,257,628 61

STATEMENT—Continued.

Brought forward.....	\$684 30	\$93,573 24	\$1,257,628 61
FEBRUARY 3, 1874—			
War. No. 186, Chas. Sutro.....	150 75	.....	.....
Amounting to.....	\$835 05	.....	.....
And issuing therefore Warrant No. 192 for \$835 05, to the order of Chas. Sutro, dated Feb. 9, 1874, thus obtain- ing a second payment on Warrant No. 176.....		283 80	.....
FEBRUARY 6, 1874—			
By fraudulently issuing Warrant No. 191, on the Montgomery Avenue Fund for \$7,522 50 to the order of James Lee, be- ing amount of award for lands taken and improvements taken or damaged, Subdivision 13, Block 87, forging the name of James Lee, thereto and de- positing the same to the credit of H. S. Tibbey with the Swiss American Bank, July 10, 1874, who obtained payment thereon at the Treasury on that date..		7,522 50	.....
MAY 1, 1874—			
By issuing Warrant No. 248 (as per stub) on the Montgomery Avenue Fund in accordance with resolution No. 199 of the Board of Public Works dated April 10, 1874, for \$15,375 13, to the owner or owners of that certain lot of land, situate in the City and County of San Francisco, described as follows: Begin- ning at a point 114 6-12 feet northerly from Jackson street, and 6 5½-12 feet easterly from Kearny street, thence running easterly parallel with Jackson street, 86 6½-12 feet, thence at right angles southerly 46½ feet, thence at right angles westerly 3 10-12 feet, thence northwesterly along the proposed line of Montgomery Avenue, 60½ feet to the point of beginning, being 19 Sub-			
Carried forward		\$101,379 54	\$1,257,628 71

STATEMENT—Continued.

Brought forward.	\$101,379 54	\$1,257,628 61
MAY 1, 1874—		
division Block 67, or order, (which was to be deposited with the County Clerk until the Board of Public Works had been put in possession of the property in accordance with Resolution No. 199) by erasing the words "or order" and writing in place thereof "or beaver." Numbering said Warrant 148, endorsing the name of Thos. Harwood* thereon, depositing said Warrant to the credit of H. S. Tibbey, with the Swiss American Bank, Feb. 20, 1875, who obtained payment thereon at the Treasury on that date.	15,375 13	.....
By issuing warrants to the order of H. S. Tibbey, and obtaining payment thereon for 26 months salary, as Secretary of the Board of Public Works, from June 19, 1872, till April 20, 1874, there being but 22 months in the period named, thereby fraudulently obtaining in excess of authorized salary payment for four months at \$200 per month.	800 00	.....
By issuing Warrants to order of M. M. Estee, Attorney for the Board to the amount of \$12,735, for salary and legal services, when the amount received by said Estee for salary and legal services authorized by the Board from June 19, 1872, till April 21, 1875, was \$11,560, thus fraudulently obtaining.	+1,175 00	.....
Total of Forgeries, Frauds and Embezzlements by H. S. Tibbey, late Secretary of the Board of Public Works.	118,729 67	.....
Carried forward	\$118,729 67	\$1,257,628 61

* The name of Thos. Harwood in this connection is fictitious. The award for Sub-division 19, Block 67, was payable to Matthew Crooks.

† With reference to this item, the books of the Board of Public Works show that M. M. Estee received \$12,735. Estee's books show only \$11,560 as received, and Estee claims that the difference, \$1,175, is fraudulent.

STATEMENT—Continued.

Brought forward.....	\$118,729 67	\$2,257,628 61
Less amounts on account of awards paid in cash by H. S. Tibbey, out of fraudulent Warrants previously issued, to wit:		
T. J. A. Chambers, on account of Hibernia Bank.....	\$3,000 00	.....
Geo. Daugherty.....	1,472 62	.....
T. de St Germain.....	70 25	.....
Henry F. Crane, account of Pearl Richards.....	1,955 62	.....
	6,498 49	.....
Net loss by frauds.....		112,231 18
By paid overdraft on Warrant No. 70.	\$ 0 17	
By paid overdraft on Warrant No. 157.	0 01	
By paid overdraft on Warrant No. 188.	0 03	
By paid overdraft on Warrant No. 252.	9 00	.....
	9 21	
By Cash on hand.....	317 51	.....
Grand total.....	\$1,370,186 51	.....

RECAPITULATION.

LEGITIMATE EXPENSES AND OVERDRAFTS.

Awards paid.....	\$1,194,999 56
Interest.....	16,927 93
Salary of Secretary.....	5,500 00
Attorney's services.....	11,560 00
Experts.....	3,114 88
Miscellaneous expenses.....	13,526 24
Commissioners' salaries.....	12,000 00
Overdraft on Warrant No. 70.....	0 17
Overdraft on Warrant No. 157.....	0 01
Overdraft on Warrant No. 188.....	0 03
Overdraft on Warrant No. 252.....	9 00
Total.....	\$1,257,537 82

STATEMENT—Continued.

FRAUDS.	
Warrant No. 11.....	\$14,001 30
Warrant No. 15.....	22,959 75
Warrant No. 30.....	9,860 62
Warrant No. 42.....	23,794 31
Warrant No. 84.....	13,930 24
Warrant No. 114	200 00
Warrants Nos. 118 and 137.....	250 00
Warrant No. 145.....	7,650 00
Warrant No. 160.....	526 52
Warrant No. 107.....	400 50
Warrant No. 176.....	283 80
Warrant No. 191.....	7,522 50
Warrant No. 148.....	15,375 13
Excess of Salary	800 00
Excess in other accounts.....	1,175 00
<hr/>	
Total frauds.....	\$118,729 67
Less awards paid.....	6,498 49
<hr/>	
Net loss by Tibbey's frauds.....	\$112,231 18
<hr/>	
Total drafts on Treasury.....	\$1,369,869 00
Cash in Treasury.....	317 51
<hr/>	
Grand total.....	\$1,370,186 51
Which amount corresponds with the cash receipts.	

★

Copy of Account of H. S. Tibbey with the Swiss-American Bank, from May 17, 1873, till January 31, 1879.

COPY OF ACCOUNT OF H. S. TIBBEY

Dr.

1873.

May 20....	To deposit account paid.....	\$400 00
" 21....	Same.....	1,462 70
" 24....	Same.....	1,000 00
" 30....	Same.....	252 00
Jun 11....	Same.....	212 00
" 19....	Same.....	68 75
" 23....	Same.....	552 00
" 24....	Same.....	35 75
" 25....	Same.....	32 00
" 26....	Same.....	130 00
" 27....	Same.....	140 35
" 28....	Same.....	237 49
July 1....	Same.....	600 00
" 2....	Same.....	2,198 00
" 7....	Same.....	60 00
" 10....	Same.....	280 00
" 12....	Same.....	76 00
" 14....	Same.....	2,000 00
" 18....	Same.....	50 00
" 19....	Same.....	300 00
" 21....	Same.....	200 00
" 24....	Same.....	274 50
" 25....	Same.....	133 50
" 28....	Same.....	706 75
" 29....	Same.....	34 00
" 30....	Same.....	233 33
" 31....	Same.....	89 00
Aug. 5....	Same.....	.....
July 31....	To balance.....	539 23

		\$12,297 35

WITH THE SWISS-AMERICAN BANK.

CR.

1873.		
May 17....	By deposit account received.....	*\$3,000 00
" 29....	Same.....	†252 00
" 31....	Same.....	180 00
June 7....	Same.....	115 00
" 20....	Same.....	‡6,000 00
" 26....	Same.....	185 34
" 27....	Same.....	386 09
July 15....	Same.....	§1,887 92
" 21....	Same.....	341 00

* On this date H. S. Tibbey sold to Charles Sutro fraudulent Warrant No. 84, on the Montgomery Avenue Fund, to order of T. N. Harwood for \$6,965 12, at 90c. deposit made in coin.

† On this date H. S. Tibbey sold to Charles Sutro Warrant No. 3 on the Montgomery Avenue Fund, to order of M. M. Estee, for \$180. at 90c. deposit made in coin.

‡ On this date H. S. Tibbey sold to Chas. Sutro fraudulent Warrant No. 11, to order of P. V. Merle, for \$7,000 65, at 90c. deposit made in coin.

§ On this date H. S. Tibbey sold to Chas. Sutro fraudulent Warrant No. 15, on the Montgomery Avenue Fund, to the order of Henty Hartman, for \$7,653 25, at 90c. deposit made in coin.

\$12,297 35

COPY OF ACCOUNT OF H. S.

Dr.

1873.

Aug. 5....	To deposit account paid.....	\$200 00
" 8....	Same.....	2,356 50
" 11....	Same.....	1,150 00
" 13....	Same.....	1,000 00
" 15....	Same.....	600 00
" 18....	Same.....	750 00
" 19....	Same.....	50 00
" 22....	Same.....	1,000 00
" 26....	Same.....	366 00
" 29....	Same.....	777 00
Sept. 1....	Same.....	339 00
" 2....	Same.....	75 00
" 6....	Same.....	1,325 00
" 8....	To balance.....	1,312 73
		<hr/>
		\$11,301 23
		<hr/>

TIBBET, ETC.—Continued.

C.R.

1873.		
Aug. 1....	By balance.....	\$539 23
" 8....	By deposit account received.....	*7,225 00
" 25....	Same.....	410 00
" 28....	Same.....	440 00
" 30....	Same.....	232 50
Sept. 2....	Same.....	962 00
" 4....	Same.....	292 50
" 8....	Same.....	1,200 00
		<hr/>
		\$11,301 23

* On this date H. S. Tibbey sold Warrant No. 145, on the Montgomery Avenue Fund, to the order of Henry Hartman, for \$7,650, at 90 per cent., receiving therefor Charles Sutro's check on the Bank of British North America for \$6,885, which with \$340 in coin, makes amount of this deposit, to wit: Coin, \$340; checks, \$6,885; total, \$7,225.

COPY OF ACCOUNT OF H. S.

Dr.

1873.

Sept. 9....	To deposit account paid.....	\$396 00
" 10....	Same.....	867 00
" 12....	Same.....	400 00
" 18....	Same.....	556 00
" 20....	Same.....	1,219 00
" 22....	Same.....	282 84
" 23....	Same.....	449 30
" 25....	Same.....	40 00
" 26....	Same.....	266 87
" 27....	Same.....	800 00
" 29....	Same.....	50 00
" 30....	Same.....	200 00
Oct. 1....	Same.....	500 00
" 3....	Same.....	234 75
" 4....	Same.....	230 60
" 9....	Same.....	937 00
" 10....	Same.....	343 00
" 11....	Same.....	100 00
" 14....	Same.....	40 00
" 20....	Same.....	62 00
" 21....	Same.....	100 00
" 23....	Same.....	27 00
" 24....	Same.....	789 46
" 26....	Same.....	155 00
" 29....	Same.....	148 50
" 31....	Same.....	156 00
" 31....	To balance.....	1,348 54

		\$10,698 86

TIBBEY, ETC.—Continued.

	Cr.
1873.	
Sept. 9....By balance.....	\$1,312 73
" 11....By deposit account received.....	1,620 00
" 13.... Same.....	380 00
" 15.... Same.....	635 00
" 16.... Same.....	600 00
" 17.... Same.....	228 00
" 24.... Same.....	1,750 00
Oct. 2.... Same.....	447 50
" 6.... Same.....	700 00
" 8.... Same.....	560 00
" 14.... Same.....	140 00
" 23.... Same.....	1,165 63
" 30.... Same.....	840 00
" 31.... Same.....	320 00
	<hr/>
	\$10,698 86

COPY OF ACCOUNT OF H. S.

Dr.

1873.

Nov. 1....	To deposit account paid.....	\$815 15
" 4....	Same.....	258 44
" 5....	Same.....	251 25
" 13....	Same.....	300 00
" 15....	Same.....	150 00
" 17....	Same.....	200 00
" 21....	Same.....	70 00
" 29....	Same.....	1,450 25
Dec. 1....	Same.....	200 00
" 4....	Same.....	800 00
" 5....	Same.....	132 00
" 6....	Same.....	295 00
" 8....	Same.....	447 70
" 10....	Same.....	3,779 50
" 15....	Same.....	400 00
" 19....	Same.....	363 50
" 19....	Same.....	.....
" 22....	Same.....	35 00
" 23....	Same.....	32 50
" 24....	Same.....	638 00
" 26....	Same.....	366 00
" 29....	Same.....	374 25
1874.		
Jan. 2....	Same.....	.....
" 3....	Same.....	.....
1873.		
Dec. 31....	To balance to new account.....	1,406 85
		<hr/>
		\$12,765 39

TIBBEY, ETC.—Continued.

Cr.

1873.

Nov. 1....	By balance.....	\$1,348 54
" 11....	By deposit account received.....	700 00
" 29....	Same.....	*6,718 60
Dec. 2....	Same.....	610 00
" 5....	Same.....	200 00
" 17....	Same.....	360 00
" 18....	Same.....	570 00
" 20....	Same.....	300 00
" 22....	Same.....	173 00
" 29....	Same.....	1,785 25
1874.		
Jan. 6....	Same.....	.....

\$12,765 39

* On this date H. S. Tibbey sold to Chas Sutro, the second time, fraudulent Warrant No. 84, to order of T. N. Harwood, for \$6,965 12, at 90c., and Warrant No. 174, to order of M. M. Estee, for \$500, at 90c., and deposited Sutro's check on the Bank of British North America for this amount,

COPY OF ACCOUNT OF H. S.

Dr.

1874.

Jan. 2....	To deposit account paid.....	\$1,200 00
" 3....	Same.....	165 00
" 8....	Same.....	60 00
" 10....	Same.....	535 00
" 16....	Same.....	135 00
" 17....	Same.....	250 00
" 19....	Same.....	25 00
" 26....	Same.....	482 00
Feb. 9....	Same.....	1,206 00
" 10....	Same.....	511 00
" 11....	Same.....	45 00
" 12....	Same.....	551 00
" 14....	Same.....	1,263 00
" 17....	Same.....	150 00
" 18....	Same.....	25 00
" 19....	Same.....	113 50
" 20....	Same.....	270 00
" 21....	Same.....	304 00
" 24....	Same.....	75 00
" 25....	Same.....	378 66
" 26....	Same.....	126 00
" 27....	Same.....	1,047 50
" 28....	Same.....	50 00
" 28....	To interest for February.....	2 12
Mar. 3....	To deposit account paid.....	800 00
" 9....	Same.....	119 75
" 11....	Same.....	50 00
" 13....	Same.....	33 00
" 16....	Same.....	6,200 00
Carried forward		\$16,172 53

TIBBEY, ETC.—Continued.

	Cr.
1874.	
Jan. 2....By balance from preceding account.....	\$1,406 85
“ 6....By deposit account received.....	420 00
“ 14.... Same.....	600 00
Feb. 9.... Same.....	*6,887 92
“ 18.... Same.....	170 00
“ 24.... Same.....	460 00
Mar. 6.... Same.....	200 00
“ 13.... Same.....	10,615 00
“ 19.... Same.....	75 00
“ 20.... Same.....	4,516 60
“ 23.... Same.....	2,000 00
“ 31.... Same.....	2,000 00
Carried forward	<hr/> \$29,351 37

* On this date H. S. Tibbey sold to Hickox & Spear fraudulent Warrant No. 15, on the Mount Mery Avenue Fund, to order of Henry Hartman, for \$7,653 25, at 90c., amounting to this sum, for which a check was deposited.

COPY OF ACCOUNT OF H. S.

DR.

1874.

	Brought forward	\$16,172 53
Mar.18....	Same.....	600 00
" 19....	Same.....	196 00
" 20....	Same.....	2,396 75
" 21....	Same.....	3,125 86
" 23....	Same.....	752 50
" 24....	Same.....	624 72
" 26....	Same.....	60 00
" 27....	Same.....	678 15
" 28....	Same.....	461 10
" 30....	Same.....	180 86
" 31.... *	Same.....	2,000 00
" 31.... To balance.....		2,102 90
		<hr/>
		\$29,351 37

TIBBEY, ETC.—Continued.

C.R.

Brought forward	\$29,351 37
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\$29,351 37

COPY OF ACCOUNT OF H. S.

Dr.

1874.

Apr. 1....	To deposit account paid.....	\$2,014 65
" 2....	Same.....	94 25
" 3....	Same.....	900 00
" 4....	Same.....	126 83
" 7....	Same.....	880 00
" 9....	Same.....	500 00
" 10....	Same.....	20 00
" 11....	Same.....	3,500 00
" 13....	Same.....	500 00
" 14....	Same.....	110 25
" 15....	Same.....	1,050 00
" 16....	Same.....	175 00
" 17....	Same	239 70
" 18....	Same.....	1,000 00
" 20....	Same.....	1,500 00
" 21....	Same.....	966 10
" 22....	Same.....	20 95
" 23....	Same.....	642 95
" 24....	Same.....	100 00
" 25....	Same.....	100 00
" 27....	Same.....	90 00
" 28....	Same.....	47 00
" 29....	Same.....	276 87
May 1....	Same.....	1,100 00
" 2....	Same.....	780 00
" 4....	Same.....	76 75
" 5....	Same.....	250 00
" 5....	To balance.....	406 35

		\$17,467 65

TIBBEY, ETC.—Continued.

CR.

1874.		
Apr. 1....	By balance.....	\$2,102 90
" 1....	By deposit account received.....	200 00
" 3....	Same.....	1,400 00
" 10....	Same.....	*7,653 25
" 13....	Same.....	4,619 75
" 17....	Same.....	200 00
" 28....	Same.....	1,291 75

\$17,467 65

* This is the amount of fraudulent Warrant No. 15, on the Montgomery Avenue Fund, to the order of Henry Hartman, paid at the Treasury on that date; deposit made in coin.

COPY OF ACCOUNT OF H. S.

Dr.

1874.

May 6....	To deposit account paid.....	\$50 00
" 9....	Same.....	226 00
" 11....	Same.....	71 50
" 13....	Same.....	20 00
" 15....	Same.....	181 63
" 16....	Same.....	20 00
" 18....	Same.....	42 00
" 19....	Same.....	15 00
" 20....	Same.....	350 00
" 22....	Same.....	75 00
" 26....	Same.....	150 00
" 28....	Same.....	211 90
" 29....	Same.....	1,269 65
June 1....	Same.....	91 00
" 2....	Same.....	822 65
" 3....	Same.....	76 53
" 5....	Same.....	175 00
" 9....	Same.....	631 50
" 11....	Same.....	625 00
" 12....	Same.....	450 00
" 15....	Same.....	50 00
" 17....	Same.....	120 25
" 19....	Same.....	542 00
" 22....	Same.....	545 50
" 20....	Same.....	150 00
" 26....	Same.....	381 00
" 29....	Same.....	1,000 00
" 30....	Same.....	700 00
" 30....	To Balance.....	2,005 89

		\$11,049 00

TIBBEY, ETC.—Continued.

	Cr.
1874.	
May 5....By balance	\$406 35
" 8....By deposit account received.....	270 00
" 10.... Same.....	262 00
" 28.... Same.....	*7,000 65
June 11.... Same.....	1,600 00
" 18.... Same.....	150 00
" 22.... Same.....	360 00
" 30.... Same.....	1,000 00
	<hr/>
	\$11,049 00
	<hr/>

* This is the amount of fraudulent Warrant No. 11, on the Montgomery Avenue Fund, to order of P. V. Merle; paid at the Treasury on that date; deposit made as checks.

COPY OF ACCOUNT OF H. S.

Dr.

1874.

July 1....	To deposit account paid.....	\$175 00
" 6....	Same.....	340 00
" 7....	Same.....	60 00
" 8....	Same.....	837 00
" 9....	Same.....	500 00
" 10....	Same.....	3,550 00
" 13....	Same.....	556 26
" 14....	Same.....	50 00
" 15....	Same.....	115 00
" 16....	Same.....	130 00
" 21....	Same.....	80 00
" 22....	Same.....	1,018 00
" 25....	Same.....	75 00
" 28....	Same.....	1,000 00
" 29....	Same.....	1,000 00
Aug. 4....	Same.....	60 00
" 10....	Same.....	500 00
" 31....	To deposit interest in August.....	3 71
Sept. 1....	To deposit account paid.....	208 45
" 3....	Same.....	250 00
" 7....	Same.....	22,814 28

		\$33,322 70

TIBBEY, ETC.—Continued.

Cr.

1874.		
July 1....By balance.....	\$2,005 89	
“ 10....By deposit account received.....	*7,522 50	
Sept. 5.... Same.....	+23,794 31	

\$33,322 70

^{*} This is the amount of fraudulent Warrant No. 181, on the Montgomery Avenue Fund, to order of Jas. Lee, paid at the Treasury on that date; deposit made as checks.

[†] This is the amount of fraudulent Warrant No. 42, on the Montgomery Avenue Fund, to order of Hyam Joseph, charged to Hy. Jos. Harwood, paid at Treasury Sept. 6, 1874; deposit made as one £s.

COPY OF ACCOUNT OF H. S.

Dr.

1874.

Sept. 7....	To deposit account paid.....	\$500 00
" 10....	Same.....	30 00
" 11....	Same.....	12,100 00
" 12....	Same.....	300 00
" 14....	Same.....	50 00
" 15....	Same.....	200 00
" 17....	Same.....	21 39
" 18....	Same.....	63 00
" 21....	Same.....	114 00
" 22....	Same.....	175 00
" 26....	Same.....	583 00
" 29....	Same.....	60 00
" 30....	Same.....	106 75
Oct. 3....	Same.....	125 00
" 6....	Same.....	107 50
" 8....	Same.....	100 00
" 9....	Same.....	612 00
" 10....	Same.....	427 50
" 12....	Same.....	200 00
" 13....	Same.....	25 87
" 14....	Same.....	50 00
" 23....	Same.....	40 00
" 24....	Same.....	1,450 50
" 27....	Same.....	40 00
" 28....	Same.....	534 20
" 29....	Same.....	126 00
" 30....	Same.....	608 67
" 31....	Same.....	842 40
Nov. 3....	Same.....	1,275 00
" 7....	Same.....	167 50
" 10....	Same.....	1,045 20
Carried forward.....		\$22,080 48

TIBBET, ETC.—Continued.

Cr.

1874.

Sept. 7....By balance.....	\$22,814 28
" 21....By deposit account received.....	200 00
Oct. 21.... Same.....	700 00
" 30....By balance.....	4,938 31

 Carried forward \$28,652 59

COPY OF ACCOUNT OF H. S.

Dr.

1874.

	Brought forward.....	\$22,080 48
Nov.12....	Same.....	300 00
" 13....	Same.....	2,518 91
" 14....	Same.....	490 40
" 16....	Same.....	90 00
" 18....	Same.....	337 50
" 19....	Same.....	125 00
" 21....	Same.....	622 50
" 23....	Same.....	108 00
" 24....	Same.....	601 21
" 25....	Same.....	191 00
" 27....	Same.....	670 08
" 30....	Same.....	500 00
" 30....	To deposit interest in November.....	17 51
		<hr/>
		\$28,652 59
		<hr/>

TIBBEY, ETC.—Continued.

CR.

Brought forward \$28,652 59

\$28,652 59

COPY OF ACCOUNT OF H. S.

Dr.

1874.

Dec. 1....	To balance.....	\$4,938 31
" 1....	To deposit account paid.....	191 25
" 3....	Same.....	183 75
" 4....	Same.....	2,029 33
" 5....	Same.....	30 00
" 8....	Same.....	25 00
" 10....	Same.....	41 00
" 11....	Same.....	24 00
" 12....	Same.....	2,500 00
" 14....	Same.....	120 00
" 16....	Same.....	20 00
" 18....	Same.....	1,795 85
" 19....	Same.....	200 00
" 21....	Same.....	1,200 00
" 24....	Same.....	375 00
		<hr/>
		\$13,673 49

TIBBEY, ETC.—Continued.

Cr.

1874.

Dec. 2....	By deposit account received.....	300 00
" 3....	Same.....	250 00
" 17....	Same.....	1,000 00
" 28....	Same.....	305 00
" 28....	By balance.....	11,818 49

\$13,673 49

COPY OF ACCOUNT OF H. S.

Dr.

1874.

Dec. 28....	To balance.....	\$11,818 49
" 29....	To deposit account paid.....	150 00
" 30....	Same.....	99 00
" 31....	Same.....	40 00
" 31....	Same.....	93 60
1875.		
Jan. 4....	Same.....	2,325 00
" 5....	Same.....	6,501 70
" 7....	Same.....	50 00
" 8....	Same.....	2,577 82
" 14....	Same.....	100 00
" 18....	Same.....	150 00
" 19....	Same.....	50 00
" 20....	Same.....	189 35
" 22....	Same.....	656 90
" 23....	Same.....	25 00
" 25....	Same.....	65 00
" 27....	Same.....	250 00
" 28....	Same.....	5,054 50
" 29....	Same.....	128 25
" 30....	To deposit account, interest in January	137 97
Feb. 2....	To deposit account paid.....	773 75
" 4....	Same.....	42 00
" 9....	Same.....	258 68
" 11....	Same.....	64 80
" 13....	Same.....	186 50
" 20....	Same.....	966 70
Carried forward.....		\$32,755 01

TIBBEY, EFC.—Continued.

	Cr.
1875.	
Jan. 4 By deposit account received	\$9,200 00
" 5 Same	316 00
" 9 Same	1,000 00
" 22 Same	240 00
" 23 Same	200 00
" 27 Same	290 00
Feb. 8 Same	
" 10 By deposit account received, dividend Sp. V. W. W., 130 shares	97 50
" 10 By deposit account, received of Macon- dray & Co	1,500 00
" 13 By deposit account received	140 00
" 20 Same	*15,765 13
Mar. 3 By deposit account, received of Macon- dray & Co	6,000 00
Mar. 3 By balance	7,843 34
Carried forward	\$42,591 97

* This is the amount of fraudulent Warrant No. 148 (stub 248), on Montgomery Avenue Fund, to owner or owners of Subdivision 19, Block 67, for \$15,375 13, endorsed "Thos. Harwood," and paid at the Treasury on that date; deposited as checks, and four months dividends on 130 shares Spring Valley W. W. Stock, \$390.

COPY OF ACCOUNT OF H. S.

Dr.

	Brought forward	\$32,755 01
1874.		
" 23....	Same.....	1,083 12
" 24....	Same.....	5,127 44
" 25....	Same.....	978 12
" 26....	Same.....	151 00
" 27....	Same.....	1,019 54
" 27....	To deposit account, interest in Febr'y ..	159 36
Dec.28....	To deposit account paid.....	75 00
1875.		
Feb. 1....	Same.....	1,068 38
" 3....	Same.....	150 00
" 4....	Same.....	25 00
		<hr/>
		\$42,591

TIBBEY, ETC.—Continued.

	Cr.
Brought forward	\$42,591 97

COPY OF ACCOUNT OF H. S.

Dr.

1875.

Mar. 3....	To balance.....	\$7,843 34
" 5....	To deposit account paid.....	35 00
" 6....	Same.....	632 25
" 8....	Same.....	47 00
" 9....	Same.....	487 50
10....	Same.....	3,162 84
" 12....	Same.....	939 65
" 15....	Same.....	55 00
" 16....	Same.....	120 00
" 18....	Same.....	106 11
" 20....	Same.....	117 50
" 23....	Same.....	93 00
" 25....	Same.....	14 50
" 26....	Same.....	14 00
" 31....	Same.....	3,718 50
" 31....	To deposit account, interest in March.	98 56
Apr. 1....	To deposit account paid.....	180 00
" 5....	Same.....	33 55
" 6....	Same.....	1,547 75
" 8....	Same.....	40 00
" 10....	Same.....	3,650 00
" 13....	Same.....	31 25
" 15....	Same.....	16 00
" 22....	Same.....	2,820 91
" 24....	Same.....	65 00
" 30....	To deposit account, interest in April..	145 41
May 1....	To deposit account paid.....	20 00
" 20....	Same.....	41 94
" 31....	To deposit account, interest in May...	145 57
June 30....	To deposit account, interest in June...	146 28
July 31....	To deposit account, interest in July...	146 86
	Carried forward	\$26,515 27

TIBBEY, ETC.—Continued.

Cr.

1875.		
Mar. 9....By deposit account received.....	3,290	17
" 10....By deposit account received, dividend Sp. V. W. W.....	97	50
Apr. 1....By deposit account received.....	114	50
" 5....Same.....	3,536	50
" 12....By deposit account received, dividend 130 shares Sp. V. W. W.....	97	50
" 22....By deposit account received.....	4,291	73
May 11....By deposit account received, dividend 130 shares Sp. V. W. W.....	97	50
June 10....By deposit account received, dividend 130 shares Sp. V. W. W.....	97	50
July 13....By deposit account received, dividend 130 shares Sp. V. W. W.....	97	50
Aug. 10....By deposit account received, dividend 130 shares Sp. V. W. W.....	97	50
Sep. 10....By deposit account received, dividend 130 shares Sp. V. W. W.....	97	50
Oct. 11....By deposit account received, dividend 130 shares Sp. V. W. W.....	97	50
" 27....By deposit account received.....	2,000	00
Nov. 5....To folio 598, N. B.....	14,954	91
Carried forward	\$28,967	81

COPY OF ACCOUNT OF H. S.

DR.

	Brought forward.....	\$26,515 27
1875.		
Aug. 31....	To deposit account, interest in August.	147 25
Sep. 30....	To deposit account, interest in Sept'r .	147 76
Oct. 1....	To deposit account paid	585 69
" 2....	Same.....	612 25
" 4....	Same.....	150 00
" 5....	Same.....	322 53
" 9....	Same.....	25 00
" 12....	Same.....	32 50
" 16....	Same.....	37 00
" 18....	Same.....	30 00
" 19....	Same.....	200 00
" 30....	To deposit account, interest in October	162 56
		<hr/>
		\$28,967 81

TIBBEY, etc.—Continued.

Cr.
Brought forward.....\$28,967 81
<u>\$28,967 81</u>

COPY OF ACCOUNT OF H. S.

Dr.

1875.

Amount from Folio 473, O. B..... \$14,954 91

Dec.14....To deposit account, interest in Nov'r.. 148 86

" 31....To deposit account, interest in Dec'r.. 149 37

1876.

Mar.17....To deposit account, interest to March 16 377 96

" 18....To deposit account interest 100 00

" 20.... Same..... 118 25

" 22....To deposit account, interest to date... 25 02

" 23....To deposit account interest 140 00

" 24.... Same..... 35 00

" 28.... Same..... 80 75

" 29.... Same..... 51 00

Apr. 6.... Same 17 85

June21.... To balance 36 89

\$16,235 86

1879.

Jan. 31....To check.....

 \$36 89

TIEBEY, ETC.—Continued.

Cr.

1875.

Nov. 10....By deposit account received, dividend Sp. V. W. W.....	\$97 50
Dec. 10....By deposit account received, dividend Sp. V. W. W.....	97 50

1876.

Jan. 10....By deposit account received, dividend Sp. V. W. W.....	97 50
Feb. 10....By deposit account received, dividend Sp. V. W. W.....	97 50
Mar. 10....By deposit account received, dividend Sp. V. W. W.....	97 50
" 18....By deposit account received	3,918 36
" 22....By deposit account received, 130 shares Sp. V. W. W., delivered on his order to J. Perry, Jr., at \$91.....	11,830 00

\$16,235 86

1878.

June 21....By balance.....	\$36 89
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C O N C L U S I O N .

The net losses by the frauds of H. S. Tibbey in the opening of Montgomery Avenue and widening Dupont Street are as follows:

Montgomery Avenue.....	\$112,231 18
Dupont Street.....	87,224 00
Total	\$199,455 18

The total losses to the property owners, after providing for outstanding and unpaid legitimate warrants for awards for lands taken and improvements taken or damaged, are as follows:

Montgomery Avenue.....	\$121,133 97
Less balance in Treasurer's hands..	317 51

Dupont Street.....	\$120,816 46
Less balance in Treasurer's hands..	1,904 18

Total loss to the property owners	96,286 82

Total loss to the property owners	\$217,085 28

E R R A T A .

Page 61, twelfth line from the top, after the words, "the book of," read "Certificates of."

Page 68, * read account of George Dixon; † read estate of M. C. Smith, deceased.

Sally Gardner May



